

DELOITTE & TOUCHE LLP
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Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

PG&E CORPORATION

- and -

**PACIFIC GAS AND ELECTRIC
COMPANY,**

Debtors.

☐ Affects PG&E Corporation
☐ Affects Pacific Gas and Electric
Company
☒ Affects both Debtors

**All papers shall be filed in the Lead Case,
No. 19-30088 (DM).*

Bankruptcy Case No.19-30088 (DM)

Chapter 11

(Lead Case)

(Jointly Administered)

**SUMMARY SHEET TO FOURTH
INTERIM AND FINAL FEE APPLICATION
OF DELOITTE & TOUCHE LLP FOR
ALLOWANCE AND PAYMENT OF
COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD JANUARY 29, 2019
THROUGH JULY 1, 2020**

Date: TBD

Time: TBD

Place: United States Bankruptcy Court
Courtroom 17, 16th Floor
San Francisco, CA 94102

Objection Deadline: September 17, 2020 at 4:00
p.m. (Pacific Time)

General Information

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide Professional Services to:

Attorneys for Debtors and Debtors in
Possession

1
2 Petition Date: January 29, 2019
3 Retention Date: July 24, 2019 nunc pro tunc to January
4 Prior Applications: 2019
5 First Monthly Fee Application for the
6 Period January 29, 2019 through May
7 31, 2019 [Docket No.4156], Second
8 Monthly Fee Application for the Period
9 June 1, 2019 through June 30, 2019
10 [4352], Third Monthly Fee Application
11 for the Period July 1, 2019 through July
12 31, 2019 [4817], Fourth Monthly Fee
13 Application for the Period August 1,
14 2019 through August 31, 2019 [5081],
15 First Interim Fee Application for the
16 Period January 29, 2019 through May
17 31, 2019 [5402], Fifth Monthly Fee
18 Application for the Period September 1,
19 2019 through September 30, 2019
20 [5494], Second Interim Fee Application
21 for the Period June 1, 2019 through
22 September 30, 2019 [Docket No.5729],
23 Sixth Monthly Fee Application for the
24 Period October 1, 2019 through October
25 31, 2019 [Docket No.5985], Seventh
26 Monthly Fee Application for the Period
27 November 1, 2019 through November
28 30, 2019 [Docket No.6559], Eighth
Monthly Fee Application for the Period
December 1, 2019 through December 31,
2019 [Docket No.6767], Ninth Monthly
Fee Application for the Period January 1,
2020 through January 31, 2020 [Docket
No.7061], Tenth Monthly Fee
Application for the Period February 1,
2020 through February 29, 2020 [Docket
No.7684], Eleventh Monthly Fee
Application for the Period March 1, 2020
through March 31, 2020 [Docket
No.7893], Twelfth Monthly Fee
Application for the Period April 1, 2020
through April 30, 2020 [Docket
No.8031], Third Interim Fee Application
Period October 1, 2019 through January
31, 2019 [Docket No. 8036], Thirteenth
Monthly Fee Application for the Period
May 1, 2020 through May 31, 2020
[Docket No.8216], Fourteenth Monthly
Fee Application for the Period June 1,

Summary of Fees and Expenses Sought in this Application

Fourth Interim Period

Time Period Covered by this Application	February 1, 2020 through and including July 1, 2020 (the " Fourth Interim Period ")
Amount of Compensation Sought as Actual, Reasonable, and Necessary for the Compensation Period:	\$2,614,927.50
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary for the Compensation Period:	\$0.00
Total Compensation and Expenses Requested for the Fourth Interim Compensation Period:	\$2,614,927.50

Final Compensation Period

Time Period Covered by this Application	January 29, 2019 through and including July 1, 2020 (the " Final Compensation Period ")
Amount of Compensation Sought as Actual, Reasonable, and Necessary for the Compensation Period:	\$7,880,663.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary for the Compensation Period:	\$30,000.35
Total Compensation and Expenses Requested for the Final Fee Application Compensation Period:	\$7,910,663.35

Summary of Voluntary Fees and Expenses Reductions for the Compensation Period

Fourth Interim Period

Amount of Voluntary Reductions to Compensation Incurred During the Compensation Period:	\$0.00
Amount of Voluntary Reductions to Expenses Sought Incurred During the Compensation Period:	\$0.00

Final Compensation Period

Amount of Voluntary Reductions to Compensation Incurred During the Compensation Period:	\$79,385.00
Amount of Voluntary Reductions to Expenses Sought Incurred During the Compensation Period:	\$3,489.76

Total Fees and Expenses Allowed Pursuant to Prior Applications

Fourth Interim Period

Total Allowed Compensation Paid to Date:	\$1,650,338.80
Total Allowed Expenses Paid to Date:	\$0.00

1 Total Allowed Compensation and Expenses Paid to
2 Date: \$1,650,338.80

3 **Final Compensation Period**

4 Total Allowed Compensation Paid to Date: \$5,862,927.20

5 Total Allowed Expenses Paid to Date: \$30,000.35

6 Total Allowed Compensation and Expenses Paid to
7 Date: \$5,892,927.55

8 **Total Fees and Expenses Paid to Applicant Pursuant to Monthly Statements but Not Yet Allowed**

9 **Fourth Interim Period**

10 Compensation Sought in this Application Already
11 Paid Pursuant to the Interim Compensation Order
12 but Not Yet Allowed (80% of Fees in Monthly
13 Statements): \$1,650,338.80

14 Expenses Sought in this Application Already Paid
15 Pursuant to the Interim Compensation Order but Not
16 Yet Allowed (100% of Expenses in Monthly
17 Statements): \$0.00

18 **Final Compensation Period**

19 Compensation Sought in this Application Already
20 Paid Pursuant to the Interim Compensation Order
21 but Not Yet Allowed (80% of Fees in Monthly
22 Statements): \$5,862,927.20

23 Expenses Sought in this Application Already Paid
24 Pursuant to the Interim Compensation Order but Not
25 Yet Allowed (100% of Expenses in Monthly
26 Statements): \$30,000.35

27 **Summary of Rates and Other Related Information in this Application**

28 **Fourth Interim Period**

Blended Rate in this Application for All
Timekeepers: \$307.66

Number of Timekeepers Included in this
Application: 126

Number of Timekeepers Billing Fewer than 15
Hours to the Case During the Compensation Period: 68

Increase in Rates: N/A

Final Compensation Period

Blended Rate in this Application for All
Timekeepers: \$285.89

Number of Timekeepers Included in this
Application: 231

Number of Timekeepers Billing Fewer than 15
Hours to the Case During the Compensation Period: 133

Increase in Rates: N/A

This is an: ☐ Monthly ☒ Interim ☒ Final Application

PRIOR MONTHLY FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses	20% Holdback
10/7/2019 Docket #4156	1/29/2019 - 5/31/2019	\$666,400.00	\$17,914.96	\$533,120.00	\$17,914.96	(\$133,280.00)
10/21/2019 Docket #4352	6/1/2019 - 6/30/2019	\$270,465.00	\$2,424.54	\$216,372.00	\$2,424.54	(\$54,093.00)
11/19/2019 Docket #4817	7/1/2019 - 7/31/2019	\$605,114.50	\$4,186.98	\$484,091.60	\$4,186.98	(\$121,022.90)
12/12/2019 Docket #5081	8/1/2019 - 8/31/2019	\$638,659.00	\$1,228.11	\$510,927.20	\$1,228.11	(\$127,731.80)
1/24/2020 Docket #5494	9/1/2019 - 9/30/2019	\$455,188.00	\$3,463.35	\$364,150.40	\$3,463.35	(\$91,037.60)
3/2/2020 Docket #5985	10/1/2019 - 10/31/2019	\$586,384.00	\$782.41	\$469,107.20	\$782.41	(\$117,276.80)
3/31/2020 Docket #6559	11/1/2019 - 11/30/2019	\$406,066.00	\$0.00	\$324,852.80	\$0.00	(\$81,213.20)
4/15/2020 Docket #6767	12/1/2019 - 12/31/2019	\$410,182.50	\$0.00	\$328,146.00	\$0.00	(\$82,036.50)
5/4/2020 Docket #7061	1/1/2020 - 1/31/2020	\$1,227,276.50	\$0.00	\$981,821.20	\$0.00	(\$245,455.30)
6/1/2020 Docket #7684	2/1/2020 - 2/29/2020	\$1,138,238.50	\$0.00	\$910,590.80	\$0.00	(\$227,647.70)
6/11/2020 Docket #7893	3/1/2020 - 3/31/2020	\$132,808.00	\$0.00	\$106,246.40	\$0.00	(\$26,561.60)
6/19/2020 Docket #8031	4/1/2020 - 4/30/2020	\$457,725.00	\$0.00	\$366,180.00	\$0.00	(\$91,545.00)
6/30/2020 Docket #8216	5/1/2020 - 5/31/2020	\$334,152.00	\$0.00	\$267,321.60	\$0.00	(\$66,830.40)
8/13/2020 Docket #8769	6/1/2020 - 7/1/2020	\$552,004.00	\$0.00	\$0.00	\$0.00	(\$110,400.80)
TOTAL		\$7,880,663.00	\$30,000.35	\$5,862,927.20	\$30,000.35	(\$1,576,132.60)

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Paid Fees	Paid Expenses
1/24/2020 Docket #5402	1/29/2019 - 5/31/2019	\$666,400.00	\$17,914.96	\$0.00	\$0.00
2/11/2020 Docket #5729	6/1/2019 - 9/30/2019	\$1,969,426.50	\$11,302.98	\$0.00	\$0.00
6/19/2020 Docket #8036	10/1/2019 - 1/31/2020	\$2,629,909.00	\$782.41	\$0.00	\$0.00
TOTAL		\$5,265,735.50	\$30,000.35	\$0.00	\$0.00

COMPENSATION BY PROFESSIONAL AND CATEGORY **FOURTH INTERIM PERIOD: FEBRUARY 1, 2020 THROUGH JULY 1, 2020**

Professional	Level	Rate	Hours	Fees
2019 Audit Services				
Basilico, Ellen	Partner/Principal	\$380.00	6.0	\$2,280.00
Cochran, James	Partner/Principal	\$380.00	10.0	\$3,800.00
Fogarty, Ellen	Partner/Principal	\$380.00	1.1	\$418.00
Gillam, Tim	Partner/Principal	\$380.00	26.0	\$9,880.00
Kilkenny, Tom	Partner/Principal	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	32.0	\$12,160.00
Pemberton, Tricia	Partner/Principal	\$380.00	25.0	\$9,500.00
Donahue, Nona	Managing Director	\$380.00	9.0	\$3,420.00
Meredith, Wendy	Managing Director	\$380.00	45.8	\$17,404.00
Verma, Sachin	Managing Director	\$380.00	2.5	\$950.00
Zenk, Joe	Managing Director	\$380.00	1.5	\$570.00
Dugan, Anne	Senior Manager	\$330.00	39.5	\$13,035.00
Fannin, Sam	Senior Manager	\$330.00	23.5	\$7,755.00
Giamanco, Patrick	Senior Manager	\$330.00	79.0	\$26,070.00
Hartman, John	Senior Manager	\$330.00	42.0	\$13,860.00
Potts, John	Senior Manager	\$330.00	6.0	\$1,980.00
Reik, John	Senior Manager	\$330.00	8.5	\$2,805.00
Varkey, Jamie	Senior Manager	\$330.00	7.5	\$2,475.00
Brown, Aaron	Manager	\$290.00	8.5	\$2,465.00
Jasinski, Samantha	Manager	\$290.00	169.0	\$49,010.00
Kamra, Akanksha	Manager	\$290.00	69.2	\$20,068.00

1	Kanekar, Anish	Manager	\$290.00	8.4	\$2,436.00
2	Li, Tina	Manager	\$290.00	7.5	\$2,175.00
	Long, Brittany	Manager	\$290.00	59.5	\$17,255.00
3	Mcillece, Scott	Manager	\$290.00	11.7	\$3,393.00
	Misra, Saurabh	Manager	\$290.00	122.0	\$35,380.00
4	Nkinzingabo, Rudy	Manager	\$290.00	39.0	\$11,310.00
5	Pant, Chetna	Manager	\$290.00	11.0	\$3,190.00
	Westendorf, Mandy	Manager	\$290.00	41.5	\$12,035.00
6	Azebu, Matt	Senior Consultant	\$230.00	110.0	\$25,300.00
7	Dam, Vivian	Senior Consultant	\$230.00	1.6	\$368.00
	Dickens, Cody	Senior Consultant	\$230.00	2.6	\$598.00
8	Fazil, Mohamed	Senior Consultant	\$230.00	52.0	\$11,960.00
9	Goswami, Pratiti	Senior Consultant	\$230.00	35.0	\$8,050.00
	Hamner, Jack	Senior Consultant	\$230.00	177.5	\$40,825.00
10	Hennessy, Vincent	Senior Consultant	\$230.00	104.5	\$24,035.00
11	Keshavareddy, Mounika	Senior Consultant	\$230.00	5.5	\$1,265.00
	Kipkirui, Winnie	Senior Consultant	\$230.00	128.2	\$29,486.00
12	Martin, Blake	Senior Consultant	\$230.00	162.5	\$37,375.00
	Rice, Blake	Senior Consultant	\$230.00	120.0	\$27,600.00
13	Varshney, Swati	Senior Consultant	\$230.00	43.5	\$10,005.00
14	Yuen, Jennifer	Senior Consultant	\$230.00	43.9	\$10,097.00
15	Alfahhad, Abdulrahman	Consultant	\$200.00	35.3	\$7,060.00
	Arugula, Jnyanendra	Consultant	\$120.00	0.6	\$72.00
16	Bedi, Arpit	Consultant	\$200.00	207.5	\$41,500.00
	Bhagi, Roshan Bhagi	Consultant	\$180.00	0.9	\$162.00
17	Bhattacharya, Ayush	Consultant	\$200.00	11.0	\$2,200.00
18	Boyce, Kyle	Consultant	\$180.00	139.5	\$25,110.00
	Brown, Erin	Consultant	\$180.00	155.5	\$27,990.00
19	Chopra, Harshita	Consultant	\$180.00	45.5	\$8,190.00
20	Crawford, Alexander	Consultant	\$180.00	141.5	\$25,470.00
	Fedak, Andrew	Consultant	\$120.00	19.7	\$2,364.00
21	Gorantala, Sreenivas	Consultant	\$180.00	1.0	\$180.00
22	K, Kavya	Consultant	\$200.00	70.0	\$14,000.00
	Kiander, Matthew	Consultant	\$180.00	1.0	\$180.00
23	Li, Jenny	Consultant	\$180.00	0.6	\$108.00
24	Ligon, Brian	Consultant	\$200.00	289.2	\$57,840.00
	Munjal, Chahat	Consultant	\$200.00	25.0	\$5,000.00
25	Nambiar, Sachin	Consultant	\$200.00	14.5	\$2,900.00
26	Nayyar, Rohan	Consultant	\$200.00	2.0	\$400.00
	Paida, Kumar	Consultant	\$120.00	0.4	\$48.00
27	Pareek, Harsha	Consultant	\$200.00	2.5	\$500.00
28	Pervez, Mudassar	Consultant	\$200.00	18.5	\$3,700.00

1	Potti, Neel	Consultant	\$180.00	1.5	\$270.00
2	Puri, Himanshu	Consultant	\$200.00	1.0	\$200.00
	Ramkumar, Vignesh	Consultant	\$200.00	15.6	\$3,120.00
3	Sadhu, Ruby	Consultant	\$180.00	0.7	\$126.00
4	Schloetter, Lexie	Consultant	\$200.00	63.0	\$12,600.00
	Sharda, Pranshu	Consultant	\$200.00	12.0	\$2,400.00
5	Sharma, Ashish	Consultant	\$180.00	14.0	\$2,520.00
	Uy, Rycel	Consultant	\$200.00	189.5	\$37,900.00
6	Vellanki Mruthyun, Jai Kumar	Consultant	\$120.00	1.0	\$120.00
7	Yelishetty, Vasu Maheswar	Consultant	\$180.00	1.0	\$180.00
8	Professional Subtotal:			3,380.5	\$798,643.00

9	Professional	Level	Rate	Hours	Fees
10	2020 AB 1054 Wildfire Fund				
11	Green, Mike	Partner/Principal	\$810.00	1.0	\$810.00
	Meredith, Wendy	Managing Director	\$810.00	6.0	\$4,860.00
12	Roll, Kevin	Managing Director	\$810.00	3.5	\$2,835.00
13	Sakalova, Vera	Manager	\$610.00	98.7	\$60,207.00
	Azebu, Matt	Senior Consultant	\$510.00	16.3	\$8,313.00
14	Hamner, Jack	Senior Consultant	\$510.00	30.5	\$15,555.00
15	Professional Subtotal:			156.0	\$92,580.00

16	Professional	Level	Rate	Hours	Fees
17	2020 Audit Services				
18	Clark, Brian	Partner/Principal	\$410.00	0.5	\$205.00
19	Cochran, James	Partner/Principal	\$410.00	17.0	\$6,970.00
	Gillam, Tim	Partner/Principal	\$410.00	34.5	\$14,145.00
20	Pemberton, Tricia	Partner/Principal	\$410.00	23.5	\$9,635.00
21	Donahue, Nona	Managing Director	\$410.00	10.0	\$4,100.00
	Gambone, Jason	Managing Director	\$410.00	0.5	\$205.00
22	Meredith, Wendy	Managing Director	\$410.00	89.1	\$36,531.00
	Potts, John	Managing Director	\$410.00	0.5	\$205.00
23	Verma, Sachin	Managing Director	\$410.00	1.5	\$615.00
24	Bush, Amber	Senior Manager	\$350.00	3.0	\$1,050.00
	Fitzgerald, Jeff	Senior Manager	\$350.00	5.7	\$1,995.00
25	Fogarty, Ellen	Senior Manager	\$350.00	1.0	\$350.00
26	Garrett, K.C.	Senior Manager	\$350.00	2.0	\$700.00
	Giamanco, Patrick	Senior Manager	\$350.00	36.0	\$12,600.00
27	Hodges, Skye	Senior Manager	\$350.00	0.5	\$175.00
28	Jin, Yezi	Senior Manager	\$350.00	9.4	\$3,290.00

1	Hartman, John	Senior Manager	\$350.00	0.5	\$175.00
2	Joseph, Treesa	Senior Manager	\$350.00	1.0	\$350.00
	Luong, Mimi	Senior Manager	\$350.00	0.8	\$280.00
3	Murdock, Elizabeth	Senior Manager	\$350.00	4.0	\$1,400.00
	Sharma, Shikha Sharma	Senior Manager	\$350.00	1.5	\$525.00
4	Kamra, Akanksha	Manager	\$310.00	39.0	\$12,090.00
5	Kanekar, Anish	Manager	\$310.00	7.0	\$2,170.00
	Li, Tina	Manager	\$310.00	0.5	\$155.00
6	Long, Brittany	Manager	\$310.00	104.5	\$32,395.00
7	Misra, Saurabh	Manager	\$310.00	26.0	\$8,060.00
	Nkinzingabo, Rudy	Manger	\$310.00	16.9	\$5,239.00
8	Adams, Haley	Senior Consultant	\$260.00	1.0	\$260.00
9	Azebu, Matt	Senior Consultant	\$260.00	83.0	\$21,580.00
	Bhatia, Sagar	Senior Consultant	\$260.00	7.5	\$1,950.00
10	Dam, Vivian	Senior Consultant	\$260.00	14.0	\$3,640.00
11	Fazil, Mohamed	Senior Consultant	\$260.00	45.0	\$11,700.00
	Hamner, Jack	Senior Consultant	\$260.00	249.0	\$64,740.00
12	Hennessy, Vincent	Senior Consultant	\$260.00	1.0	\$260.00
13	Hernandez, Jorge Jivan	Senior Consultant	\$260.00	129.1	\$33,566.00
	Kipkirui, Winnie	Senior Consultant	\$260.00	185.1	\$48,126.00
14	Martin, Blake	Senior Consultant	\$260.00	116.0	\$30,160.00
	Rice, Blake	Senior Consultant	\$260.00	135.4	\$35,204.00
15	Singh, Rohini	Senior Consultant	\$260.00	77.2	\$20,072.00
16	Varshney, Swati	Senior Consultant	\$260.00	107.2	\$27,872.00
	Yuen, Jennifer	Senior Consultant	\$260.00	40.7	\$10,582.00
17	Alfahhad, Abdulrahman	Consultant	\$210.00	2.5	\$525.00
18	Allen, Jurnee	Consultant	\$210.00	10.0	\$2,100.00
	Bedi, Arpit	Consultant	\$210.00	29.7	\$6,237.00
19	Boyce, Kyle	Consultant	\$190.00	385.0	\$73,150.00
20	Brown, Erin	Consultant	\$190.00	328.0	\$62,320.00
	Chopra, Harshita	Consultant	\$190.00	255.2	\$48,488.00
21	Gupta, Deepak	Consultant	\$210.00	2.5	\$525.00
22	K, Kavya	Consultant	\$210.00	12.0	\$2,520.00
	Kapoor, Sameer	Consultant	\$190.00	0.2	\$38.00
23	Khan, Shabeer	Consultant	\$190.00	0.6	\$114.00
24	M, Ashwin	Consultant	\$210.00	14.0	\$2,940.00
	Mehra, Shreya	Consultant	\$190.00	6.5	\$1,235.00
25	Mueller, Mamie	Consultant	\$190.00	0.5	\$95.00
26	Nambiar, Sachin	Consultant	\$210.00	48.5	\$10,185.00
	Ramkumar, Vignesh	Consultant	\$210.00	13.2	\$2,772.00
27	Sadhu, Ruby	Consultant	\$190.00	1.5	\$285.00
28	Schloetter, Lexie	Consultant	\$210.00	214.5	\$45,045.00
	Sharda, Pranshu	Consultant	\$210.00	80.8	\$16,968.00

Shariff, Salman	Consultant	\$190.00	1.0	\$190.00
Uy, Rysel	Consultant	\$210.00	1.0	\$210.00
Yap, Fui Sim	Consultant	\$190.00	41.6	\$7,904.00
Professional Subtotal:			3,076.4	\$749,168.00

Professional	Level	Rate	Hours	Fees
<i>2020 California Wildfires</i>				
Gillam, Tim	Partner/Principal	\$810.00	11.0	\$8,910.00
Pemberton, Tricia	Partner/Principal	\$810.00	1.5	\$1,215.00
Meredith, Wendy	Managing Director	\$810.00	10.5	\$8,505.00
Sasso, Tony	Managing Director	\$810.00	3.0	\$2,430.00
Sullivan, Mike	Managing Director	\$810.00	1.0	\$810.00
Fleming, Matthew	Senior Manager	\$700.00	2.7	\$1,890.00
Azebu, Matt	Senior Consultant	\$510.00	11.5	\$5,865.00
Martin, Blake	Senior Consultant	\$510.00	32.5	\$16,575.00
Brown, Erin	Consultant	\$370.00	1.5	\$555.00
Schloetter, Lexie	Consultant	\$410.00	1.5	\$615.00
Professional Subtotal:			76.7	\$47,370.00

Professional	Level	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
Basilico, Ellen	Partner/Principal	\$810.00	1.0	\$810.00
Clark, Brian	Partner/Principal	\$810.00	3.0	\$2,430.00
Dineen, Sean	Partner/Principal	\$810.00	9.0	\$7,290.00
Gerstel, Ken	Partner/Principal	\$810.00	6.0	\$4,860.00
Gillam, Tim	Partner/Principal	\$810.00	60.5	\$49,005.00
Graf, Bill	Partner/Principal	\$810.00	0.5	\$405.00
Kilkenny, Tom	Partner/Principal	\$810.00	0.5	\$405.00
Pemberton, Tricia	Partner/Principal	\$810.00	4.5	\$3,645.00
Pidgeon, Andrew	Partner/Principal	\$810.00	27.5	\$22,275.00
Weller, Curt	Partner/Principal	\$810.00	2.0	\$1,620.00
Barton, Chris	Managing Director	\$810.00	1.1	\$891.00
Donahue, Nona	Managing Director	\$810.00	1.2	\$972.00
Meredith, Wendy	Managing Director	\$810.00	114.8	\$92,988.00
Sasso, Tony	Managing Director	\$810.00	1.8	\$1,458.00
Sullivan, Mike	Managing Director	\$810.00	1.5	\$1,215.00
Domingue, Rob	Senior Manager	\$700.00	19.9	\$13,930.00
Fitzgerald, Jeff	Senior Manager	\$700.00	3.6	\$2,520.00
Fleming, Matthew	Senior Manager	\$700.00	0.5	\$350.00
Luong, Mimi	Senior Manager	\$700.00	22.8	\$15,960.00

1	Zhao, Alan	Senior Manager	\$700.00	1.0	\$700.00
2	Allen, Jana	Manager	\$610.00	38.5	\$23,485.00
	Bettencourt, Justin	Manager	\$610.00	0.6	\$366.00
3	Nkinzingabo, Rudy	Manager	\$610.00	3.0	\$1,830.00
4	Azebu, Matt	Senior Consultant	\$510.00	18.5	\$9,435.00
	Hamner, Jack	Senior Consultant	\$510.00	0.5	\$255.00
5	Martin, Blake	Senior Consultant	\$510.00	0.5	\$255.00
	Rice, Blake	Senior Consultant	\$510.00	7.6	\$3,876.00
6	Sareen, Vanshaj	Senior Consultant	\$510.00	4.0	\$2,040.00
7	Varshney, Swati	Senior Consultant	\$510.00	0.5	\$255.00
	Xu, Zhixin	Senior Consultant	\$510.00	55.0	\$28,050.00
8	Yuen, Jennifer	Senior Consultant	\$510.00	8.5	\$4,335.00
9	Boyce, Kyle	Consultant	\$370.00	0.5	\$185.00
	Brown, Erin	Consultant	\$370.00	0.5	\$185.00
10	Chopra, Harshita	Consultant	\$370.00	0.5	\$185.00
11	Meyer, Amber	Consultant	\$410.00	12.2	\$5,002.00
	Schloetter, Lexie	Consultant	\$410.00	12.0	\$4,920.00
12	Shi, Yuxin	Consultant	\$410.00	37.5	\$15,375.00
13	Professional Subtotal:			483.1	\$323,763.00

	Professional	Level	Rate	Hours	Fees
15	<i>2020 Registration Statement and Financing Reviews</i>				
16	Gillam, Tim	Partner/Principal	\$810.00	7.0	\$5,670.00
17	Pemberton, Tricia	Partner/Principal	\$810.00	19.0	\$15,390.00
	Meredith, Wendy	Managing Director	\$810.00	46.2	\$37,422.00
18	Azebu, Matt	Senior Consultant	\$510.00	42.2	\$21,522.00
19	Choudhary, Vidhan	Senior Consultant	\$410.00	2.0	\$820.00
	Hamner, Jack	Senior Consultant	\$510.00	2.5	\$1,275.00
20	Martin, Blake	Senior Consultant	\$510.00	0.5	\$255.00
	Rice, Blake	Senior Consultant	\$510.00	55.7	\$28,407.00
21	Varshney, Swati	Senior Consultant	\$510.00	25.8	\$13,158.00
22	Biswas, Sampa	Consultant	\$370.00	1.0	\$370.00
	Boyce, Kyle	Consultant	\$370.00	17.5	\$6,475.00
23	Brown, Erin	Consultant	\$370.00	4.5	\$1,665.00
24	Chopra, Harshita	Consultant	\$370.00	61.8	\$22,866.00
	Dialani, Sipi	Consultant	\$370.00	5.0	\$1,850.00
25	Patha, Prem	Consultant	\$370.00	0.5	\$185.00
26	Schloetter, Lexie	Consultant	\$410.00	12.5	\$5,125.00
27	Professional Subtotal:			303.7	\$162,455.00

Professional	Level	Rate	Hours	Fees
2020 Regulatory Accounting				
Gillam, Tim	Partner/Principal	\$810.00	0.5	\$405.00
Meredith, Wendy	Managing Director	\$810.00	2.0	\$1,620.00
Azebu, Matt	Senior Consultant	\$510.00	0.5	\$255.00
Rice, Blake	Senior Consultant	\$510.00	2.0	\$1,020.00
Schloetter, Lexie	Consultant	\$410.00	3.0	\$1,230.00
Professional Subtotal:			8.0	\$4,530.00

Professional	Level	Rate	Hours	Fees
2020 Wildfire Fund				
Meredith, Wendy	Managing Director	\$810.00	2.0	\$1,620.00
Azebu, Matt	Senior Consultant	\$510.00	5.5	\$2,805.00
Hamner, Jack	Senior Consultant	\$510.00	2.0	\$1,020.00
Professional Subtotal:			9.5	\$5,445.00

Professional	Level	Rate	Hours	Fees
AB 1054 Wildfire Fund				
Gillam, Tim	Partner/Principal	\$760.00	6.0	\$4,560.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	20.5	\$15,580.00
Meredith, Wendy	Managing Director	\$760.00	2.0	\$1,520.00
Azebu, Matt	Senior Consultant	\$460.00	22.0	\$10,120.00
Nkinzingabo, Rudy	Manager	\$580.00	0.5	\$290.00
Professional Subtotal:			51.0	\$32,070.00

Professional	Level	Rate	Hours	Fees
Accounting Consultations				
Pemberton, Tricia	Partner/Principal	\$760.00	3.0	\$2,280.00
Meredith, Wendy	Managing Director	\$760.00	4.5	\$3,420.00
Alemao, Anish	Senior Manager	\$660.00	4.0	\$2,640.00
Bush, Amber	Senior Manager	\$660.00	1.5	\$990.00
Lanigan, Kerry	Senior Manager	\$660.00	0.2	\$132.00
Professional Subtotal:			13.2	\$9,462.00

Professional	Level	Rate	Hours	Fees
California Wildfires				
Clark, Brian	Partner/Principal	\$760.00	0.5	\$380.00
Gillam, Tim	Partner/Principal	\$760.00	24.0	\$18,240.00
Kilkenny, Tom	Partner/Principal	\$760.00	9.5	\$7,220.00
Little, Eileen	Partner/Principal	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	0.5	\$380.00
Pemberton, Tricia	Partner/Principal	\$760.00	7.5	\$5,700.00
Meredith, Wendy	Managing Director	\$760.00	17.0	\$12,920.00
Azebu, Matt	Senior Consultant	\$460.00	32.0	\$14,720.00
Martin, Blake	Senior Consultant	\$460.00	21.0	\$9,660.00
Professional Subtotal:			112.5	\$69,600.00

Professional	Level	Rate	Hours	Fees
Lease Accounting Services				
Meredith, Wendy	Managing Director	\$365.00	4.5	\$1,642.50
Giamanco, Patrick	Senior Manager	\$325.00	2.5	\$812.50
Azebu, Matt	Senior Consultant	\$265.00	2.0	\$530.00
Kipkirui, Winnie	Senior Consultant	\$265.00	0.5	\$132.50
Uy, Rycel	Consultant	\$225.00	2.0	\$450.00
Professional Subtotal:			11.5	\$3,567.50

Professional	Level	Rate	Hours	Fees
Post Bankruptcy Matters				
Gillam, Tim	Partner/Principal	\$760.00	28.5	\$21,660.00
Graf, Bill	Partner/Principal	\$760.00	2.0	\$1,520.00
Kilkenny, Tom	Partner/Principal	\$760.00	4.0	\$3,040.00
Little, Eileen	Partner/Principal	\$760.00	1.0	\$760.00
Pidgeon, Andrew	Partner/Principal	\$760.00	2.0	\$1,520.00
Meredith, Wendy	Managing Director	\$760.00	25.0	\$19,000.00
Bush, Amber	Senior Manager	\$660.00	1.5	\$990.00
Allen, Jana	Manager	\$580.00	11.0	\$6,380.00
Brown, Aaron	Manager	\$580.00	0.5	\$290.00
Jasinski, Samantha	Manager	\$580.00	7.5	\$4,350.00
Azebu, Matt	Senior Consultant	\$460.00	1.0	\$460.00
Boyce, Kyle	Consultant	\$350.00	72.0	\$25,200.00
Hennessy, Vincent	Senior Consultant	\$460.00	85.5	\$39,330.00

Kipkirui, Winnie	Senior Consultant	\$460.00	0.5	\$230.00
Rice, Blake	Senior Consultant	\$460.00	15.0	\$6,900.00
Yuen, Jennifer	Senior Consultant	\$460.00	5.0	\$2,300.00
Brown, Erin	Consultant	\$350.00	31.0	\$10,850.00
Professional Subtotal:			293.0	\$144,780.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Jin, Yezi	Senior Manager	\$330.00	110.8	\$36,564.00
Rice, Blake	Senior Consultant	\$230.00	4.0	\$920.00
Gutierrez, Dalia	Project Controller	\$200.00	216.5	\$43,300.00
Professional Subtotal:			331.3	\$80,784.00

Professional	Level	Rate	Hours	Fees
<i>Registration Statement and Financing Reviews</i>				
Kamra, Akanksha	Manager	\$580.00	3.0	\$1,740.00
Azebu, Matt	Senior Consultant	\$460.00	1.0	\$460.00
Rice, Blake	Senior Consultant	\$460.00	4.0	\$1,840.00
Chopra, Harshita	Consultant	\$350.00	16.0	\$5,600.00
Professional Subtotal:			24.0	\$9,640.00

Professional	Level	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
Gillam, Tim	Partner/Principal	\$760.00	0.5	\$380.00
Kilkenny, Tom	Partner/Principal	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	23.5	\$17,860.00
Pemberton, Tricia	Partner/Principal	\$760.00	0.5	\$380.00
Rice, Blake	Senior Consultant	\$460.00	27.5	\$12,650.00
Jasinski, Samantha	Manager	\$580.00	20.0	\$11,600.00
Schloetter, Lexie	Consultant	\$390.00	96.0	\$37,440.00
Professional Subtotal:			169.0	\$81,070.00
Total			8,499.4	\$2,614,927.50

Total Fees for the Fourth Interim Compensation Period

PROFESSIONALS	BLENDED RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
Partners/Principals/Managing Directors (25)	\$637.33	874.6	\$557,406.50
Associates (100)	\$271.89	7,408.30	\$2,014,221.00
Paraprofessionals (1)	\$200.00	216.5	\$43,300.00
Blended Rate for All Timekeepers	\$307.66		
Total Fees Incurred (126 total professionals and paraprofessionals):		8,499.40	\$2,614,927.50

COMPENSATION BY CATEGORY AND CATEGORY
FOURTH INTERIM PERIOD: FEBRUARY 1, 2020 THROUGH JULY 1, 2020

Categories	Hours	Fees
2019 Audit Services	3,380.5	\$798,643.00
2020 AB 1054 Wildfire Fund	156.0	\$92,580.00
2020 Audit Services	3,076.4	\$749,168.00
2020 California Wildfires	76.7	\$47,370.00
2020 Post Bankruptcy Matters	483.1	\$323,763.00
2020 Registration Statement and Financing Reviews	303.7	\$162,455.00
2020 Regulatory Accounting	8.0	\$4,530.00
2020 Wildfire Fund	9.5	\$5,445.00
AB 1054 Wildfire Fund	51.0	\$32,070.00
Accounting Consultations	13.2	\$9,462.00
California Wildfires	112.5	\$69,600.00
Lease Accounting Services	11.5	\$3,567.50
Post Bankruptcy Matters	293.0	\$144,780.00
Preparation of Fee Applications	331.3	\$80,784.00
Registration Statement and Financing Reviews	24.0	\$9,640.00
Regulatory Accounting	169.0	\$81,070.00
Fees Category Subtotal :	8,499.4	\$2,614,927.50

COMPENSATION BY PROFESSIONAL AND CATEGORY
FINAL COMPENSATION PERIOD: JANUARY 29, 2019 THROUGH JULY 1, 2020

Professional	Level	Rate	Hours	Fees
2018 NDT Audit Services				
Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	22.0	\$8,360.00
Pemberton, Tricia	Partner/Principal	\$380.00	4.5	\$1,710.00
Meredith, Wendy	Managing Director	\$380.00	0.5	\$190.00
Chhajer, Neha	Senior Manager	\$330.00	42.0	\$13,860.00
Ncho-Oguie, Jean-Denis	Senior Manager	\$330.00	1.0	\$330.00
Jasinski, Samantha	Manager	\$290.00	1.8	\$522.00
Kamra, Akanksha	Manager	\$290.00	6.5	\$1,885.00
Azebu, Matt	Senior Consultant	\$230.00	57.0	\$13,110.00
Hennessy, Vincent	Senior Consultant	\$230.00	4.0	\$920.00
Martin, Blake	Senior Consultant	\$230.00	104.5	\$24,035.00
Moolani, Lina	Senior Consultant	\$230.00	34.4	\$7,912.00
Ranganathan, Akshaya	Senior Consultant	\$230.00	119.5	\$27,485.00
Varshney, Swati	Senior Consultant	\$230.00	15.0	\$3,450.00
Bedi, Arpit	Consultant	\$200.00	12.5	\$2,500.00
Biswas, Sampa	Consultant	\$120.00	0.7	\$84.00
Brown, Erin	Consultant	\$180.00	13.0	\$2,340.00
Evans, Darrellyn	Consultant	\$120.00	1.8	\$216.00
Hamner, Jack	Consultant	\$200.00	8.7	\$1,740.00
Hennessy, Vincent	Consultant	\$200.00	30.5	\$6,100.00
Khan, Shabeer	Consultant	\$120.00	0.6	\$72.00
Maroju, Bhaskar I-pa	Consultant	\$120.00	6.2	\$744.00
Medavaram, Prasanth	Consultant	\$120.00	0.4	\$48.00
Nadakuduti, Sirisha	Consultant	\$120.00	0.2	\$24.00
Paida, Kumar	Consultant	\$120.00	0.5	\$60.00
Raj, Reshma	Consultant	\$180.00	5.0	\$900.00
Ranganathan, Akshaya	Consultant	\$200.00	86.0	\$17,200.00
Rathinam, Sankari	Consultant	\$120.00	1.1	\$132.00
Ravindran, Sarradha	Consultant	\$120.00	10.0	\$1,200.00
Schloetter, Lexie	Consultant	\$200.00	0.5	\$100.00
Singh, Akshay	Consultant	\$180.00	11.0	\$1,980.00
Soni, Soni	Consultant	\$120.00	8.5	\$1,020.00
Surapaneni, Srinivasa	Consultant	\$120.00	0.8	\$96.00
Tirumalasetti, Saran	Consultant	\$200.00	1.0	\$200.00
Uy, Rycel	Consultant	\$200.00	9.0	\$1,800.00
Vellanki Mruthyun, Jai Kumar	Consultant	\$120.00	0.5	\$60.00
Professional Subtotal:			621.2	\$142,385.00

Professional	Level	Rate	Hours	Fees
2019 Audit Services				
Basilico, Ellen	Partner/Principal	\$380.00	22.0	\$8,360.00
Clark, Brian	Partner/Principal	\$380.00	1.0	\$380.00
Cochran, James	Partner/Principal	\$380.00	64.5	\$24,510.00
Fogarty, Ellen	Partner/Principal	\$380.00	14.5	\$5,510.00
Gillam, Tim	Partner/Principal	\$380.00	219.4	\$83,372.00
Graf, Bill	Partner/Principal	\$380.00	4.0	\$1,520.00
Harold, Matt	Partner/Principal	\$380.00	3.5	\$1,330.00
Kilkenny, Tom	Partner/Principal	\$380.00	4.8	\$1,824.00
Pemberton, Tricia	Partner/Principal	\$380.00	78.3	\$29,754.00
Bihm, Christy	Managing Director	\$380.00	1.0	\$380.00
Choudhary, Devesh	Managing Director	\$380.00	5.7	\$2,166.00
Donahue, Nona	Managing Director	\$380.00	68.9	\$26,182.00
Hensel, Julia	Managing Director	\$380.00	1.0	\$380.00
Loo, Alice	Managing Director	\$380.00	1.0	\$380.00
Meredith, Wendy	Managing Director	\$380.00	231.9	\$88,122.00
Shork, Casey	Managing Director	\$380.00	0.5	\$190.00
Verma, Sachin	Managing Director	\$380.00	6.0	\$2,280.00
White, Teal	Managing Director	\$380.00	13.5	\$5,130.00
Zenk, Joe	Managing Director	\$380.00	2.4	\$912.00
Bush, Amber	Senior Manager	\$330.00	3.0	\$990.00
Chhajer, Neha	Senior Manager	\$330.00	13.3	\$4,389.00
Dugan, Anne	Senior Manager	\$330.00	69.0	\$22,770.00
Fannin, Sam	Senior Manager	\$330.00	75.0	\$24,750.00
Giamanco, Patrick	Senior Manager	\$330.00	303.6	\$100,188.00
Hartman, John	Senior Manager	\$330.00	42.3	\$13,959.00
Kort, Krystle	Senior Manager	\$330.00	2.7	\$891.00
Lanigan, Kerry	Senior Manager	\$330.00	1.0	\$330.00
Leonard, Allison	Senior Manager	\$330.00	2.2	\$726.00
Livorsi, Tom	Senior Manager	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Senior Manager	\$330.00	213.4	\$70,422.00
Ncho-Oguie, Jean-Denis	Senior Manager	\$330.00	280.6	\$102,833.00
Potts, John	Senior Manager	\$330.00	11.0	\$3,630.00
Reik, John	Senior Manager	\$330.00	13.2	\$4,356.00
Sagar, Saurabh	Senior Manager	\$330.00	2.5	\$825.00
Varkey, Jamie	Senior Manager	\$330.00	18.3	\$6,039.00
White, Teal	Senior Manager	\$330.00	0.2	\$66.00
Brown, Aaron	Manager	\$290.00	60.5	\$17,545.00
Bukkapuram, Kranthi	Manager	\$290.00	1.0	\$290.00

1	Jasinski, Samantha	Manager	\$290.00	812.2	\$235,538.00
2	Kamra, Akanksha	Manager	\$290.00	185.2	\$53,708.00
	Kanekar, Anish	Manager	\$290.00	8.4	\$2,436.00
3	Li, Tina	Manager	\$290.00	7.5	\$2,175.00
4	Long, Brittany	Manager	\$290.00	263.5	\$76,415.00
	Majester, Pauli	Manager	\$290.00	6.5	\$1,885.00
5	Mcillece, Scott	Manager	\$290.00	11.7	\$3,393.00
	Misra, Saurabh	Manager	\$290.00	419.5	\$121,655.00
6	Nkinzingabo, Rudy	Manager	\$290.00	127.5	\$36,975.00
7	Pant, Chetna	Manager	\$290.00	19.5	\$5,655.00
	Sreeram, Sree	Manager	\$290.00	9.5	\$2,755.00
8	Veluri, Pavani	Manager	\$290.00	3.0	\$870.00
9	Westendorf, Mandy	Manager	\$290.00	41.5	\$12,035.00
	Adams, Haley	Senior Consultant	\$230.00	152.5	\$35,075.00
10	Agarwal, Rima	Senior Consultant	\$230.00	21.0	\$4,830.00
11	Azebu, Matt	Senior Consultant	\$230.00	684.2	\$157,366.00
	Bhimani, Harika	Senior Consultant	\$230.00	4.0	\$920.00
12	Choudhury, Viki	Senior Consultant	\$230.00	71.5	\$16,445.00
13	Dam, Vivian	Senior Consultant	\$230.00	25.1	\$5,773.00
	Dickens, Cody	Senior Consultant	\$230.00	2.9	\$667.00
14	Doyle, Ryan	Senior Consultant	\$230.00	0.4	\$92.00
15	Fazil, Mohamed	Senior Consultant	\$230.00	310.5	\$71,415.00
	Florez Jaramillo, Oscar	Senior Consultant	\$230.00	0.5	\$115.00
16	Goswami, Pratiti	Senior Consultant	\$230.00	60.0	\$13,800.00
17	Hamner, Jack	Senior Consultant	\$230.00	750.9	\$172,707.00
	Hennessy, Vincent	Senior Consultant	\$230.00	288.0	\$66,240.00
18	Jain, Rachna	Senior Consultant	\$230.00	1.0	\$230.00
	Jami, Anusha	Senior Consultant	\$230.00	8.0	\$1,840.00
19	Kamra, Akanksha	Senior Consultant	\$230.00	46.7	\$10,741.00
20	Keshavareddy, Mounika	Senior Consultant	\$230.00	5.5	\$1,265.00
	Kipkirui, Winnie	Senior Consultant	\$230.00	1,267.7	\$291,571.00
21	M, Nikitha	Senior Consultant	\$230.00	21.0	\$4,830.00
22	Mantri, Arvind	Senior Consultant	\$230.00	67.0	\$15,410.00
	Martin, Blake	Senior Consultant	\$230.00	576.5	\$132,595.00
23	Meenakshi, Meenakshi	Senior Consultant	\$230.00	3.0	\$690.00
24	Moolani, Lina	Senior Consultant	\$230.00	35.7	\$8,211.00
	Morley, Carlye	Senior Consultant	\$230.00	17.0	\$3,910.00
25	Rice, Blake	Senior Consultant	\$230.00	887.5	\$204,125.00
26	Varshney, Swati	Senior Consultant	\$230.00	409.4	\$94,162.00
	Yuen, Jennifer	Senior Consultant	\$230.00	215.6	\$49,588.00
27	Alfahhad, Abdulrahman	Consultant	\$200.00	371.4	\$74,280.00
28	Arugula, Jnyanendra	Consultant	\$120.00	0.6	\$72.00

1	Bedi, Arpit	Consultant	\$200.00	855.8	\$171,160.00
2	Bhagi, Roshan Bhagi	Consultant	\$180.00	0.9	\$162.00
	Bhatia, Sagar	Consultant	\$200.00	0.5	\$100.00
3	Bhattacharya, Ayush	Consultant	\$200.00	321.5	\$64,300.00
	Bhavana, Nadakurthi	Consultant	\$180.00	2.0	\$360.00
4	Biswas, Priyanka	Consultant	\$200.00	3.0	\$600.00
5	Bitra, Rinitha Spurthi	Consultant	\$180.00	11.0	\$1,980.00
	Boyce, Kyle	Consultant	\$180.00	709.0	\$127,620.00
6	Brown, Erin	Consultant	\$180.00	791.0	\$142,380.00
7	Carson, George	Consultant	\$180.00	33.5	\$6,030.00
	Chandra, Bipin	Consultant	\$120.00	0.4	\$48.00
8	Chopra, Harshita	Consultant	\$180.00	373.5	\$67,230.00
9	Choudhury, Viki	Consultant	\$200.00	81.0	\$16,200.00
	Crawford, Alexander	Consultant	\$180.00	141.5	\$25,470.00
10	Doolittle, Chase	Consultant	\$120.00	16.5	\$1,980.00
11	Fantom, Tiffany	Consultant	\$120.00	0.5	\$60.00
	Fatima, Sana	Consultant	\$120.00	7.0	\$840.00
12	Fazil, Mohamed	Consultant	\$200.00	120.0	\$24,000.00
13	Fedak, Andrew	Consultant	\$120.00	19.7	\$2,364.00
	Fernandes, Josephine	Consultant	\$120.00	0.5	\$60.00
14	Gorantala, Sreenivas	Consultant	\$180.00	1.0	\$180.00
15	Guo, Amy	Consultant	\$120.00	62.0	\$7,440.00
	Hamner, Jack	Consultant	\$200.00	389.8	\$77,960.00
16	Hegde, Deepa	Consultant	\$180.00	4.0	\$720.00
17	Hennessy, Vincent	Consultant	\$200.00	320.1	\$64,020.00
	Holker, Sangeeta	Consultant	\$120.00	0.2	\$24.00
18	Jagetia, Nidhi	Consultant	\$200.00	3.0	\$600.00
	Jain, Jessica	Consultant	\$180.00	1.5	\$270.00
19	Jain, Naman	Consultant	\$180.00	2.0	\$360.00
20	K, Kavya	Consultant	\$120.00	216.0	\$25,920.00
	K, Kavya	Consultant	\$200.00	212.0	\$42,400.00
21	Kapoor, Sameer	Consultant	\$120.00	0.2	\$24.00
22	Kaur, JASPREET	Consultant	\$200.00	6.0	\$1,200.00
	Khan, Shabeer	Consultant	\$120.00	0.7	\$84.00
23	Kiander, Matthew	Consultant	\$180.00	22.0	\$3,960.00
24	Kumar, Kishore	Consultant	\$200.00	2.5	\$500.00
	Li, Jenny	Consultant	\$180.00	23.6	\$4,248.00
25	Ligon, Brian	Consultant	\$200.00	289.2	\$57,840.00
26	Lnu, Nikita	Consultant	\$200.00	9.5	\$1,900.00
	M, Ashwin	Consultant	\$200.00	15.0	\$3,000.00
27	Madhuha, Myakala	Consultant	\$120.00	1.0	\$120.00
28	Mahajan, Madhav	Consultant	\$180.00	12.0	\$2,160.00

1	Maheshwari, Radhika	Consultant	\$200.00	4.0	\$800.00
2	Maheshwari, Varun	Consultant	\$200.00	2.5	\$500.00
	Maraju, Bhaskar I-pa	Consultant	\$120.00	0.8	\$96.00
3	Martin, Blake	Consultant	\$200.00	138.3	\$27,660.00
	Medavaram, Prasanth	Consultant	\$120.00	0.4	\$48.00
4	Mehra, Shreya	Consultant	\$180.00	42.7	\$7,686.00
5	Muller, George	Consultant	\$120.00	0.5	\$60.00
	Munjal, Chahat	Consultant	\$200.00	54.0	\$10,800.00
6	Nadakuduti, Sirisha	Consultant	\$120.00	0.4	\$48.00
7	Nambiar, Sachin	Consultant	\$120.00	63.0	\$7,560.00
	Nambiar, Sachin	Consultant	\$200.00	179.6	\$35,920.00
8	Nayyar, Rohan	Consultant	\$200.00	2.0	\$400.00
9	Nguyen, Jessica	Consultant	\$120.00	45.3	\$5,436.00
	Paida, Kumar	Consultant	\$120.00	0.4	\$48.00
10	Pareek, Harsha	Consultant	\$200.00	2.5	\$500.00
11	Parimi, Kishore Parimi	Consultant	\$120.00	0.8	\$96.00
	Patha, Prem	Consultant	\$120.00	0.5	\$60.00
12	Pervez, Mudassar	Consultant	\$200.00	18.5	\$3,700.00
13	Potti, Neel	Consultant	\$180.00	1.5	\$270.00
	Pramanik, Samiran	Consultant	\$120.00	8.0	\$960.00
14	Puri, Himanshu	Consultant	\$200.00	1.0	\$200.00
15	Radhakrishnan, Akshay	Consultant	\$200.00	8.0	\$1,600.00
	Raj, Reshma	Consultant	\$180.00	8.7	\$1,566.00
16	Ramkumar, Vignesh	Consultant	\$200.00	15.6	\$3,120.00
	Ranganathan, Akshaya	Consultant	\$200.00	66.7	\$13,340.00
17	Ravindran, Sarradha	Consultant	\$120.00	2.0	\$240.00
18	Reddy, Aakash	Consultant	\$120.00	0.2	\$24.00
	Sadhu, Ruby	Consultant	\$180.00	0.7	\$126.00
19	Salisam, Soujanya	Consultant	\$200.00	27.0	\$5,400.00
20	Schloetter, Lexie	Consultant	\$180.00	621.6	\$111,888.00
	Schloetter, Lexie	Consultant	\$200.00	501.5	\$100,300.00
21	Sewell, Kyle	Consultant	\$180.00	269.0	\$48,420.00
22	Sharda, Pranshu	Consultant	\$200.00	12.0	\$2,400.00
	Sharma, Ashish	Consultant	\$180.00	24.5	\$4,410.00
23	Shukla, Prakhar	Consultant	\$200.00	7.0	\$1,400.00
24	Sonn, Rebecca	Consultant	\$120.00	60.7	\$7,284.00
	Sridevi, Sridevi Gaddaph	Consultant	\$120.00	0.5	\$60.00
25	Steele, Bridget	Consultant	\$120.00	72.1	\$8,652.00
26	Uy, Rycel	Consultant	\$200.00	853.5	\$170,700.00
27					
28					

1	V S S K Prasad, Prasad Ganti	Consultant	\$120.00	0.7	\$84.00
2	Vellanki Mruthyun, Jai Kumar	Consultant	\$120.00	2.1	\$252.00
3	Vineeth, Vineeth	Consultant	\$180.00	8.0	\$1,440.00
4	Xue, Ella	Consultant	\$120.00	148.5	\$17,820.00
5	Yadav, Divya Singh	Consultant	\$180.00	6.5	\$1,170.00
6	Yelishetty, Vasu Maheswar	Consultant	\$180.00	1.0	\$180.00
7	Professional Subtotal:			18,445.2	\$4,205,069.00

8	Professional	Level	Rate	Hours	Fees
9	2020 AB 1054 Wildfire Fund				
10	Green, Mike	Partner/Principal	\$810.00	1.0	\$810.00
11	Meredith, Wendy	Managing Director	\$810.00	6.0	\$4,860.00
12	Roll, Kevin	Managing Director	\$810.00	3.5	\$2,835.00
13	Sakalova, Vera	Manager	\$610.00	98.7	\$60,207.00
14	Azebu, Matt	Senior Consultant	\$510.00	16.3	\$8,313.00
15	Hamner, Jack	Senior Consultant	\$510.00	30.5	\$15,555.00
16	Professional Subtotal:			156.0	\$92,580.00

15	Professional	Level	Rate	Hours	Fees
16	2020 Audit Services				
17	Clark, Brian	Partner/Principal	\$410.00	0.5	\$205.00
18	Cochran, James	Partner/Principal	\$410.00	17.0	\$6,970.00
19	Gillam, Tim	Partner/Principal	\$410.00	34.5	\$14,145.00
20	Pemberton, Tricia	Partner/Principal	\$410.00	23.5	\$9,635.00
21	Gambone, Jason	Managing Director	\$410.00	0.5	\$205.00
22	Donahue, Nona	Managing Director	\$410.00	10.0	\$4,100.00
23	Meredith, Wendy	Managing Director	\$410.00	89.1	\$36,531.00
24	Potts, John	Managing Director	\$410.00	0.5	\$205.00
25	Verma, Sachin	Managing Director	\$410.00	1.5	\$615.00
26	Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	0.5	\$190.00
27	Pemberton, Tricia	Partner/Principal	\$380.00	1.5	\$570.00
28	Meredith, Wendy	Managing Director	\$380.00	1.5	\$570.00
	Bush, Amber	Senior Manager	\$350.00	3.0	\$1,050.00
	Fitzgerald, Jeff	Senior Manager	\$350.00	5.7	\$1,995.00
	Fogarty, Ellen	Senior Manager	\$350.00	1.0	\$350.00
	Garrett, K.C.	Senior Manager	\$350.00	2.0	\$700.00

1	Giamanco, Patrick	Senior Manager	\$350.00	36.0	\$12,600.00
2	Hartman, John	Senior Manager	\$350.00	0.5	\$175.00
	Hodges, Skye	Senior Manager	\$350.00	0.5	\$175.00
3	Jin, Yezi	Senior Manager	\$350.00	9.4	\$3,290.00
	Joseph, Treesa	Senior Manager	\$350.00	1.0	\$350.00
4	Luong, Mimi	Senior Manager	\$350.00	0.8	\$280.00
5	Murdock, Elizabeth	Senior Manager	\$350.00	4.0	\$1,400.00
	Sharma, Shikha Sharma	Senior Manager	\$350.00	1.5	\$525.00
6	Jasinski, Samantha	Manager	\$290.00	1.5	\$435.00
7	Kamra, Akanksha	Manager	\$310.00	39.0	\$12,090.00
	Kanekar, Anish	Manager	\$310.00	7.0	\$2,170.00
8	Li, Tina	Manager	\$310.00	0.5	\$155.00
9	Long, Brittany	Manager	\$310.00	104.5	\$32,395.00
	Misra, Saurabh	Manager	\$310.00	26.0	\$8,060.00
10	Nkinzingabo, Rudy	Manager	\$310.00	16.9	\$5,239.00
11	Adams, Haley	Senior Consultant	\$260.00	1.0	\$260.00
	Azebu, Matt	Senior Consultant	\$230.00	15.5	\$3,565.00
12	Azebu, Matt	Senior Consultant	\$260.00	83.0	\$21,580.00
13	Bhatia, Sagar	Senior Consultant	\$260.00	7.5	\$1,950.00
	Dam, Vivian	Senior Consultant	\$260.00	14.0	\$3,640.00
14	Fazil, Mohamed	Senior Consultant	\$260.00	45.0	\$11,700.00
15	Hamner, Jack	Senior Consultant	\$260.00	249.0	\$64,740.00
	Hennessy, Vincent	Senior Consultant	\$260.00	1.0	\$260.00
16	Hernandez, Jorge Jivan	Senior Consultant	\$260.00	129.1	\$33,566.00
	Kipkirui, Winnie	Senior Consultant	\$260.00	185.1	\$48,126.00
17	Martin, Blake	Senior Consultant	\$260.00	116.0	\$30,160.00
18	Rice, Blake	Senior Consultant	\$260.00	135.4	\$35,204.00
	Singh, Rohini	Senior Consultant	\$260.00	77.2	\$20,072.00
19	Varshney, Swati	Senior Consultant	\$260.00	107.2	\$27,872.00
20	Yuen, Jennifer	Senior Consultant	\$260.00	40.7	\$10,582.00
	Alfahhad, Abdulrahman	Consultant	\$210.00	2.5	\$525.00
21	Allen, Jurnee	Consultant	\$210.00	10.0	\$2,100.00
22	Bedi, Arpit	Consultant	\$210.00	29.7	\$6,237.00
	Boyce, Kyle	Consultant	\$180.00	8.0	\$1,440.00
23	Boyce, Kyle	Consultant	\$190.00	385.0	\$73,150.00
24	Brown, Erin	Consultant	\$190.00	328.0	\$62,320.00
	Chopra, Harshita	Consultant	\$190.00	255.2	\$48,488.00
25	Gupta, Deepak	Consultant	\$210.00	2.5	\$525.00
	K, Kavya	Consultant	\$210.00	12.0	\$2,520.00
26	Kapoor, Sameer	Consultant	\$190.00	0.2	\$38.00
27	Khan, Shabeer	Consultant	\$190.00	0.6	\$114.00
28	M, Ashwin	Consultant	\$210.00	14.0	\$2,940.00

1	Mehra, Shreya	Consultant	\$190.00	6.5	\$1,235.00
2	Mueller, Mamie	Consultant	\$190.00	0.5	\$95.00
	Nambiar, Sachin	Consultant	\$210.00	48.5	\$10,185.00
3	Ramkumar, Vignesh	Consultant	\$210.00	13.2	\$2,772.00
	Sadhu, Ruby	Consultant	\$190.00	1.5	\$285.00
4	Schloetter, Lexie	Consultant	\$210.00	214.5	\$45,045.00
5	Sharda, Pranshu	Consultant	\$210.00	80.8	\$16,968.00
	Shariff, Salman	Consultant	\$190.00	1.0	\$190.00
6	Uy, Rycel	Consultant	\$210.00	1.0	\$210.00
7	Yap, Fui Sim	Consultant	\$190.00	41.6	\$7,904.00
	Professional Subtotal:			3,104.9	\$755,938.00

Professional	Level	Rate	Hours	Fees
2020 California Wildfires				
Gillam, Tim	Partner/Principal	\$810.00	11.0	\$8,910.00
Pemberton, Tricia	Partner/Principal	\$810.00	1.5	\$1,215.00
Meredith, Wendy	Managing Director	\$810.00	10.5	\$8,505.00
Sasso, Tony	Managing Director	\$810.00	3.0	\$2,430.00
Sullivan, Mike	Managing Director	\$810.00	1.0	\$810.00
Fleming, Matthew	Senior Manager	\$700.00	2.7	\$1,890.00
Azebu, Matt	Senior Consultant	\$510.00	11.5	\$5,865.00
Martin, Blake	Senior Consultant	\$510.00	32.5	\$16,575.00
Brown, Erin	Consultant	\$370.00	1.5	\$555.00
Schloetter, Lexie	Consultant	\$410.00	1.5	\$615.00
	Professional Subtotal:		76.7	\$47,370.00

Professional	Level	Rate	Hours	Fees
2020 Post Bankruptcy Matters				
Basilico, Ellen	Partner/Principal	\$810.00	1.0	\$810.00
Clark, Brian	Partner/Principal	\$810.00	3.0	\$2,430.00
Dineen, Sean	Partner/Principal	\$810.00	9.0	\$7,290.00
Gerstel, Ken	Partner/Principal	\$810.00	6.0	\$4,860.00
Gillam, Tim	Partner/Principal	\$810.00	60.5	\$49,005.00
Graf, Bill	Partner/Principal	\$810.00	0.5	\$405.00
Kilkenny, Tom	Partner/Principal	\$810.00	0.5	\$405.00
Pemberton, Tricia	Partner/Principal	\$810.00	4.5	\$3,645.00
Pidgeon, Andrew	Partner/Principal	\$810.00	27.5	\$22,275.00
Weller, Curt	Partner/Principal	\$810.00	2.0	\$1,620.00
Barton, Chris	Managing Director	\$810.00	1.1	\$891.00

1	Donahue, Nona	Managing Director	\$810.00	1.2	\$972.00
2	Meredith, Wendy	Managing Director	\$810.00	114.8	\$92,988.00
	Sasso, Tony	Managing Director	\$810.00	1.8	\$1,458.00
3	Sullivan, Mike	Managing Director	\$810.00	1.5	\$1,215.00
	Domingue, Rob	Senior Manager	\$700.00	19.9	\$13,930.00
4	Fitzgerald, Jeff	Senior Manager	\$700.00	3.6	\$2,520.00
	Fleming, Matthew	Senior Manager	\$700.00	0.5	\$350.00
	Luong, Mimi	Senior Manager	\$700.00	22.8	\$15,960.00
6	Zhao, Alan	Senior Manager	\$700.00	1.0	\$700.00
	Allen, Jana	Manager	\$610.00	38.5	\$23,485.00
	Bettencourt, Justin	Manager	\$610.00	0.6	\$366.00
8	Nkinzingabo, Rudy	Manager	\$610.00	3.0	\$1,830.00
	Azebu, Matt	Senior Consultant	\$510.00	18.5	\$9,435.00
	Hamner, Jack	Senior Consultant	\$510.00	0.5	\$255.00
10	Martin, Blake	Senior Consultant	\$510.00	0.5	\$255.00
	Rice, Blake	Senior Consultant	\$510.00	7.6	\$3,876.00
11	Sareen, Vanshaj	Senior Consultant	\$510.00	4.0	\$2,040.00
	Varshney, Swati	Senior Consultant	\$510.00	0.5	\$255.00
12	Xu, Zhixin	Senior Consultant	\$510.00	55.0	\$28,050.00
13	Yuen, Jennifer	Senior Consultant	\$510.00	8.5	\$4,335.00
	Boyce, Kyle	Consultant	\$370.00	0.5	\$185.00
14	Brown, Erin	Consultant	\$370.00	0.5	\$185.00
15	Chopra, Harshita	Consultant	\$370.00	0.5	\$185.00
	Meyer, Amber	Consultant	\$410.00	12.2	\$5,002.00
16	Schloetter, Lexie	Consultant	\$410.00	12.0	\$4,920.00
17	Shi, Yuxin	Consultant	\$410.00	37.5	\$15,375.00
18	Professional Subtotal:			483.1	\$323,763.00

Professional	Level	Rate	Hours	Fees
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2020 Registration Statement and Financing Reviews

21	Gillam, Tim	Partner/Principal	\$810.00	7.0	\$5,670.00
22	Pemberton, Tricia	Partner/Principal	\$810.00	19.0	\$15,390.00
	Meredith, Wendy	Managing Director	\$810.00	46.2	\$37,422.00
23	Azebu, Matt	Senior Consultant	\$510.00	42.2	\$21,522.00
	Choudhary, Vidhan	Senior Consultant	\$410.00	2.0	\$820.00
24	Hamner, Jack	Senior Consultant	\$510.00	2.5	\$1,275.00
25	Martin, Blake	Senior Consultant	\$510.00	0.5	\$255.00
	Rice, Blake	Senior Consultant	\$510.00	55.7	\$28,407.00
26	Schloetter, Lexie	Senior Consultant	\$410.00	12.5	\$5,125.00
27	Varshney, Swati	Senior Consultant	\$510.00	25.8	\$13,158.00

Biswas, Sampa	Consultant	\$370.00	1.0	\$370.00
Boyce, Kyle	Consultant	\$370.00	17.5	\$6,475.00
Brown, Erin	Consultant	\$370.00	4.5	\$1,665.00
Chopra, Harshita	Consultant	\$370.00	61.8	\$22,866.00
Dialani, Sipi	Consultant	\$370.00	5.0	\$1,850.00
Patha, Prem	Consultant	\$370.00	0.5	\$185.00
Professional Subtotal:			303.7	\$162,455.00

Professional	Level	Rate	Hours	Fees
2020 Regulatory Accounting				
Gillam, Tim	Partner/Principal	\$810.00	0.5	\$405.00
Meredith, Wendy	Managing Director	\$810.00	2.0	\$1,620.00
Azebu, Matt	Senior Consultant	\$510.00	0.5	\$255.00
Rice, Blake	Senior Consultant	\$510.00	2.0	\$1,020.00
Schloetter, Lexie	Consultant	\$410.00	3.0	\$1,230.00
Professional Subtotal:			8.0	\$4,530.00

Professional	Level	Rate	Hours	Fees
2020 Wildfire Fund				
Meredith, Wendy	Managing Director	\$810.00	2.0	\$1,620.00
Azebu, Matt	Senior Consultant	\$510.00	5.5	\$2,805.00
Hamner, Jack	Senior Consultant	\$510.00	2.0	\$1,020.00
Professional Subtotal:			9.5	\$5,445.00

Professional	Level	Rate	Hours	Fees
AB 1054 Wildfire Fund				
Barta, Steve	Partner/Principal	\$760.00	1.3	\$988.00
Barton, Doug	Partner/Principal	\$760.00	27.8	\$21,128.00
Gillam, Tim	Partner/Principal	\$760.00	47.0	\$35,720.00
Graf, Bill	Partner/Principal	\$760.00	0.5	\$380.00
Green, Mike	Partner/Principal	\$760.00	2.3	\$1,748.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	51.0	\$38,760.00
Sojkowski, Rick	Partner/Principal	\$760.00	4.6	\$3,496.00
Weller, Curt	Partner/Principal	\$760.00	31.4	\$23,864.00
Meredith, Wendy	Managing Director	\$760.00	5.2	\$3,952.00
Barclay, Kelsey	Senior Manager	\$580.00	38.4	\$22,272.00
Barclay, Kelsey	Senior Manager	\$660.00	14.7	\$9,702.00
Garcia, Edward	Senior Manager	\$580.00	1.0	\$580.00

1	Gyoerkoe, Michael	Senior Manager	\$580.00	2.5	\$1,450.00
2	Jasinski, Samantha	Senior Manager	\$580.00	4.0	\$2,320.00
3	Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	13.1	\$8,646.00
4	Nkinzingabo, Rudy	Senior Manager	\$580.00	0.5	\$290.00
5	Roll, Kevin	Senior Manager	\$660.00	4.0	\$2,640.00
6	Sakalova, Vera	Senior Manager	\$580.00	4.5	\$2,610.00
7	Azebu, Matt	Senior Consultant	\$460.00	73.5	\$33,810.00
8	Rice, Blake	Senior Consultant	\$460.00	25.0	\$11,500.00
9	Brown, Erin	Consultant	\$350.00	2.0	\$700.00
10	Professional Subtotal:			354.3	\$226,556.00

	Professional	Level	Rate	Hours	Fees
11	<i>Accounting Consultations</i>				
12	Clark, Brian	Partner/Principal	\$760.00	2.7	\$2,052.00
13	Gillam, Tim	Partner/Principal	\$760.00	11.5	\$8,740.00
14	Jones, Jeff	Partner/Principal	\$760.00	2.4	\$1,824.00
15	Kilkenny, Tom	Partner/Principal	\$760.00	1.1	\$836.00
16	Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	5.0	\$3,800.00
17	Pemberton, Tricia	Partner/Principal	\$760.00	5.0	\$3,800.00
18	Pidgeon, Andrew	Partner/Principal	\$760.00	1.1	\$836.00
19	Meredith, Wendy	Managing Director	\$760.00	20.9	\$15,884.00
20	Alemao, Anish	Senior Manager	\$660.00	4.0	\$2,640.00
21	Bush, Amber	Senior Manager	\$660.00	3.5	\$2,310.00
22	Cheung, Elise	Senior Manager	\$660.00	1.5	\$990.00
23	Lanigan, Kerry	Senior Manager	\$660.00	0.2	\$132.00
24	Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	4.0	\$2,640.00
25	Allen, Jana	Manager	\$580.00	1.5	\$870.00
26	Jasinski, Samantha	Manager	\$580.00	24.0	\$13,920.00
27	Azebu, Matt	Senior Consultant	\$460.00	1.0	\$460.00
28	Hennessy, Vincent	Senior Consultant	\$460.00	0.5	\$230.00
29	Martin, Blake	Senior Consultant	\$390.00	9.7	\$3,783.00
30	Martin, Blake	Senior Consultant	\$460.00	2.0	\$920.00
31	Rice, Blake	Senior Consultant	\$460.00	21.5	\$9,890.00
32	Professional Subtotal:			123.1	\$76,557.00

Professional	Level	Rate	Hours	Fees
California Wildfires				
Barta, Steve	Partner/Principal	\$760.00	3.0	\$2,280.00
Barton, Doug	Partner/Principal	\$760.00	24.5	\$18,620.00
Clark, Brian	Partner/Principal	\$760.00	7.8	\$5,928.00
Gillam, Tim	Partner/Principal	\$760.00	157.1	\$119,396.00
Golden, Tracey	Partner/Principal	\$760.00	1.0	\$760.00
Graf, Bill	Partner/Principal	\$760.00	0.5	\$380.00
Green, Mike	Partner/Principal	\$760.00	2.0	\$1,520.00
Howard, Jonathan	Partner/Principal	\$760.00	0.5	\$380.00
Hubacker, Andrew	Partner/Principal	\$760.00	1.5	\$1,140.00
Kilkenny, Tom	Partner/Principal	\$760.00	13.6	\$10,336.00
Little, Eileen	Partner/Principal	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	6.0	\$4,560.00
Pemberton, Tricia	Partner/Principal	\$760.00	12.6	\$9,576.00
Scott, Adam	Partner/Principal	\$760.00	0.5	\$380.00
Sojkowski, Rick	Partner/Principal	\$760.00	4.5	\$3,420.00
Weller, Curt	Partner/Principal	\$760.00	58.3	\$44,308.00
Choudhary, Devesh	Managing Director	\$760.00	1.0	\$760.00
Hensel, Julia	Managing Director	\$760.00	0.5	\$380.00
Meredith, Wendy	Managing Director	\$760.00	84.0	\$63,840.00
Perez Zaldivar, Ignacio	Managing Director	\$760.00	0.5	\$380.00
Sasso, Anthony	Managing Director	\$760.00	0.6	\$456.00
Barclay, Kelsey	Senior Manager	\$580.00	59.5	\$34,510.00
Bush, Amber	Senior Manager	\$660.00	0.3	\$198.00
Garcia, Edward	Senior Manager	\$580.00	15.5	\$8,990.00
Jasinski, Samantha	Senior Manager	\$580.00	6.8	\$3,944.00
Kamra, Akanksha	Senior Manager	\$580.00	2.0	\$1,160.00
Murdock, Elizabeth	Senior Manager	\$660.00	5.3	\$3,498.00
Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	62.0	\$40,920.00
Roll, Kevin	Senior Manager	\$660.00	6.5	\$4,290.00
Sakalova, Vera	Senior Manager	\$580.00	20.0	\$11,600.00
Sreeram, Sree	Senior Manager	\$580.00	3.0	\$1,740.00
Adams, Haley	Senior Consultant	\$460.00	0.5	\$230.00
Azebu, Matt	Senior Consultant	\$460.00	226.5	\$104,190.00
Hennessy, Vincent	Senior Consultant	\$460.00	1.0	\$460.00
Martin, Blake	Senior Consultant	\$460.00	80.5	\$37,030.00
Rice, Blake	Senior Consultant	\$460.00	22.0	\$10,120.00
Varshney, Swati	Senior Consultant	\$460.00	10.0	\$4,600.00

Schloetter, Lexie	Consultant	\$390.00	1.5	\$585.00
Guo, Amy	Consultant	\$230.00	2.0	\$460.00
Professional Subtotal:			905.4	\$557,705.00

Professional	Level	Rate	Hours	Fees
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Lease Accounting Services

Cochran, James	Partner/Principal	\$365.00	2.0	\$730.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$365.00	6.5	\$2,372.50
Meredith, Wendy	Managing Director	\$365.00	4.5	\$1,642.50
Giamanco, Patrick	Senior Manager	\$325.00	5.0	\$1,625.00
Murdock, Elizabeth	Senior Manager	\$325.00	7.0	\$2,275.00
Long, Brittany	Manager	\$295.00	1.0	\$295.00
Azebu, Matt	Senior Consultant	\$265.00	14.0	\$3,710.00
Kipkirui, Winnie	Senior Consultant	\$265.00	4.3	\$1,139.50
Uy, Rycel	Consultant	\$225.00	27.5	\$6,187.50
Professional Subtotal:			71.8	\$19,977.00

Professional	Level	Rate	Hours	Fees
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New Accounting Standards

Vitola, Paul	Partner/Principal	\$760.00	0.6	\$456.00
Meredith, Wendy	Managing Director	\$760.00	0.9	\$684.00
Murdock, Elizabeth	Senior Manager	\$660.00	7.8	\$5,148.00
Jasinski, Samantha	Manager	\$580.00	1.9	\$1,102.00
Azebu, Matt	Senior Consultant	\$460.00	32.1	\$14,766.00
Hennessy, Vincent	Senior Consultant	\$460.00	2.0	\$920.00
Bedi, Arpit	Consultant	\$390.00	9.0	\$3,510.00
Hennessy, Vincent	Consultant	\$390.00	6.1	\$2,379.00
Sewell, Kyle	Consultant	\$350.00	101.4	\$35,490.00
Professional Subtotal:			161.8	\$64,455.00

Professional	Level	Rate	Hours	Fees
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Non-Working Travel

Sasso, Anthony	Managing Director	\$380.00	9.5	\$3,610.00
Nkinzingabo, Rudy	Manager	\$290.00	6.5	\$1,885.00
Professional Subtotal:			16.0	\$5,495.00

Professional	Level	Rate	Hours	Fees
<i>Other Audit-Related Services</i>				
Cochran, James	Partner/Principal	\$365.00	14.5	\$5,292.50
Meredith, Wendy	Managing Director	\$365.00	1.0	\$365.00
Giamanco, Patrick	Senior Manager	\$325.00	18.8	\$6,110.00
Murdock, Elizabeth	Senior Manager	\$325.00	2.0	\$650.00
Majester, Pauli	Manager	\$295.00	16.8	\$4,956.00
Horne, Ben	Senior Consultant	\$265.00	43.4	\$11,501.00
Sewell, Kyle	Consultant	\$225.00	1.1	\$247.50
Professional Subtotal:			97.6	\$29,122.00

Professional	Level	Rate	Hours	Fees
<i>Other Outside of Engagement Scope</i>				
Meredith, Wendy	Managing Director	\$760.00	2.8	\$2,128.00
Livezey, Dale	Senior Manager	\$660.00	1.4	\$924.00
Murdock, Elizabeth	Senior Manager	\$660.00	6.4	\$4,224.00
Jasinski, Samantha	Manager	\$580.00	1.1	\$638.00
Guthrie, Jillian	Consultant	\$390.00	8.7	\$3,393.00
Professional Subtotal:			20.4	\$11,307.00

Professional	Level	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
Blair, Kirk	Partner/Principal	\$760.00	8.1	\$6,156.00
Clark, Brian	Partner/Principal	\$760.00	1.0	\$760.00
Gerstel, Ken	Partner/Principal	\$760.00	2.0	\$1,520.00
Gillam, Tim	Partner/Principal	\$760.00	119.2	\$90,592.00
Graf, Bill	Partner/Principal	\$760.00	3.4	\$2,584.00
Kilkenny, Tom	Partner/Principal	\$760.00	12.6	\$9,576.00
Little, Eileen	Partner/Principal	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	6.5	\$4,940.00
Pidgeon, Andrew	Partner/Principal	\$760.00	8.3	\$6,308.00
Vitola, Paul	Partner/Principal	\$760.00	4.3	\$3,268.00
Arkin, Steven	Managing Director	\$760.00	6.5	\$4,940.00
Bihm, Christy	Managing Director	\$760.00	0.5	\$380.00
Donahue, Nona	Managing Director	\$760.00	30.1	\$22,876.00
Meredith, Wendy	Managing Director	\$760.00	124.8	\$94,848.00
Perez Zaldivar, Ignacio	Managing Director	\$760.00	1.3	\$988.00

1	Rohrs, Jane	Managing Director	\$760.00	2.0	\$1,520.00
2	Sasso, Anthony	Managing Director	\$760.00	12.7	\$9,652.00
	Sasso, Tony	Managing Director	\$760.00	1.3	\$988.00
3	Smith, Lisa	Managing Director	\$760.00	0.5	\$380.00
4	Sullivan, Mike	Managing Director	\$760.00	16.4	\$12,464.00
	Yanchisin, Helen	Managing Director	\$760.00	1.0	\$760.00
5	Buechele, Stephanie	Senior Manager	\$660.00	2.2	\$1,452.00
	Bush, Amber	Senior Manager	\$660.00	4.0	\$2,640.00
6	Chhajer, Neha	Senior Manager	\$660.00	0.5	\$330.00
7	Dugan, Anne	Senior Manager	\$660.00	0.5	\$330.00
	Kort, Krystle	Senior Manager	\$660.00	1.0	\$660.00
8	Lang, Mary	Senior Manager	\$660.00	2.0	\$1,320.00
9	Luong, Mimi	Senior Manager	\$660.00	4.4	\$2,904.00
	Murdock, Elizabeth	Senior Manager	\$660.00	54.8	\$36,168.00
10	Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	8.4	\$5,544.00
11	Pallai, Prakash	Senior Manager	\$660.00	2.5	\$1,650.00
	Sivakumar, Gireesh kumar	Senior Manager	\$660.00	2.0	\$1,320.00
12	Allen, Jana	Manager	\$580.00	19.4	\$11,252.00
13	Brown, Aaron	Manager	\$580.00	1.0	\$580.00
	Jasinski, Samantha	Manager	\$580.00	43.7	\$25,346.00
14	Kamra, Akanksha	Manager	\$580.00	1.0	\$580.00
15	Long, Brittany	Manager	\$580.00	0.5	\$290.00
	Moore, Catherine	Manager	\$580.00	3.7	\$2,146.00
16	Nkinzingabo, Rudy	Manager	\$580.00	11.5	\$6,670.00
17	Anandan, Harish	Senior Consultant	\$460.00	28.0	\$12,880.00
	Bharadwaj				
18	Azebu, Matt	Senior Consultant	\$460.00	42.0	\$19,320.00
	Hennessy, Vincent	Senior Consultant	\$460.00	146.5	\$67,390.00
19	Kipkirui, Winnie	Senior Consultant	\$460.00	0.5	\$230.00
20	Martin, Blake	Senior Consultant	\$460.00	69.2	\$31,832.00
	Moolani, Lina	Senior Consultant	\$460.00	9.5	\$4,370.00
21	Rice, Blake	Senior Consultant	\$460.00	43.6	\$20,056.00
22	Yuen, Jennifer	Senior Consultant	\$460.00	11.2	\$5,152.00
	Bedi, Arpit	Consultant	\$390.00	2.0	\$780.00
23	Bitra, Rinitha Spurthi	Consultant	\$390.00	1.5	\$585.00
24	Boyce, Kyle	Consultant	\$350.00	95.0	\$33,250.00
	Brown, Erin	Consultant	\$350.00	39.5	\$13,825.00
25	Doolittle, Chase	Consultant	\$390.00	2.5	\$975.00
26					
27					
28	Guo, Amy	Consultant	\$230.00	2.0	\$460.00
	Hamner, Jack	Consultant	\$390.00	2.0	\$850.00

Hennessy, Vincent	Consultant	\$390.00	152.6	\$59,514.00
Martin, Blake	Consultant	\$390.00	4.0	\$1,560.00
Nguyen, Jessica	Consultant	\$390.00	1.0	\$390.00
Schloetter, Lexie	Consultant	\$390.00	13.8	\$5,382.00
Sewell, Kyle	Consultant	\$390.00	35.0	\$13,650.00
Steele, Bridget	Consultant	\$390.00	1.0	\$390.00
Professional Subtotal:			1,230.0	\$671,043.00

Professional	Level	Rate	Hours	Fees
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Preparation of Fee Applications

Meredith, Wendy	Managing Director	\$380.00	3.0	\$1,140.00
Jin, Yezi	Senior Manager	\$330.00	180.7	\$59,631.00
Jasinski, Samantha	Manager	\$290.00	56.6	\$16,414.00
Azebu, Matt	Senior Consultant	\$230.00	42.0	\$9,660.00
Rice, Blake	Senior Consultant	\$230.00	6.5	\$1,495.00
Gutierrez, Dalia	Project Controller	\$200.00	661.2	\$132,240.00
Professional Subtotal:			950.0	\$220,580.00

Professional	Level	Rate	Hours	Fees
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Registration Statement and Financing Reviews

Kamra, Akanksha	Manager	\$580.00	3.0	\$1,740.00
Azebu, Matt	Senior Consultant	\$460.00	1.0	\$460.00
Rice, Blake	Senior Consultant	\$460.00	4.0	\$1,840.00
Chopra, Harshita	Consultant	\$350.00	16.0	\$5,600.00
Professional Subtotal:			24.0	\$9,640.00

Professional	Level	Rate	Hours	Fees
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Regulatory Accounting

Gillam, Tim	Partner/Principal	\$760.00	24.0	\$18,240.00
Graf, Bill	Partner/Principal	\$760.00	1.5	\$1,140.00
Kilkenny, Tom	Partner/Principal	\$760.00	6.0	\$4,560.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	76.0	\$57,760.00
Pemberton, Tricia	Partner/Principal	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Managing Director	\$760.00	3.7	\$2,812.00
Gyoerkoe, Michael	Manager	\$580.00	0.5	\$290.00
Jasinski, Samantha	Manager	\$580.00	64.3	\$37,294.00
Azebu, Matt	Senior Consultant	\$460.00	5.5	\$2,530.00
Hennessy, Vincent	Senior Consultant	\$460.00	2.0	\$920.00
Martin, Blake	Senior Consultant	\$460.00	8.0	\$3,680.00

Rice, Blake	Senior Consultant	\$460.00	109.5	\$50,370.00
Brown, Erin	Consultant	\$350.00	2.0	\$700.00
Schloetter, Lexie	Consultant	\$390.00	376.0	\$146,640.00
Professional Subtotal:			680.5	\$328,076.00
Total			27,843.2	\$7,960,048.00

Adjustment

Voluntary Reduction - 2018 NDT Audit			
Services			(\$79,385.00)
Total			\$7,880,663.00

Total Fees for the Final Fee Compensation Period

PROFESSIONALS	BLENDED RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
Partners/Principals/Managing Directors (47)	\$595.46	2629.1	\$1,565,520.50
Associates (183)	\$255.05	24,552.90	\$6,262,287.50
Paraprofessionals (1)	\$200.00	661.2	\$132,240.00
Blended Rate for All Timekeepers	\$285.89		
Total Fees Incurred (231 total professionals and paraprofessionals):		27,843.20	\$7,960,048.00

COMPENSATION BY CATEGORY **FINAL COMPENSATION PERIOD: JANUARY 29, 2019 THROUGH JULY 1, 2020**

Categories	Hours	Fees
2018 NDT Audit Services	621.2	\$142,385.00
2019 Audit Services	18,445.2	\$4,205,069.00
2020 AB 1054 Wildfire Fund	156.0	\$92,580.00
2020 Audit Services	3,104.9	\$755,938.00
2020 California Wildfires	76.7	\$47,370.00
2020 Post Bankruptcy Matters	483.1	\$323,763.00
2020 Registration Statement and Financing Reviews	303.7	\$162,455.00
2020 Regulatory Accounting	8.0	\$4,530.00
2020 Wildfire Fund	9.5	\$5,445.00
AB 1054 Wildfire Fund	354.3	\$226,556.00
Accounting Consultations	123.1	\$76,557.00
California Wildfires	905.4	\$557,705.00
Lease Accounting Services	71.8	\$19,977.00
New Accounting Standards	161.8	\$64,455.00
Non-Working Travel	16.0	\$5,495.00
Other Audit-Related Services	97.6	\$29,122.00
Other Outside of Engagement Scope	20.4	\$11,307.00
Post Bankruptcy Matters	1,230.0	\$671,043.00
Preparation of Fee Applications	950.0	\$220,580.00
Registration Statement and Financing Reviews	24.0	\$9,640.00
Regulatory Accounting	680.5	\$328,076.00
Fees Category Subtotal :	27,843.2	\$7,960,048.00
Adjustment		
Voluntary Reduction - 2018 NDT Audit Services		(\$79,385.00)
Total		\$7,880,663.00

EXPENSE SUMMARY

FINAL COMPENSATION PERIOD: JANUARY 29, 2019 THROUGH JULY 1, 2020

Expense Categories	Total Expenses for the Period
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Airfare	\$14,847.23
Hotel	\$14,613.97
Meals	\$1,599.82
Transportation	\$2,100.57
Parking	\$272.19
Internet Access While Traveling	\$49.95
Mileage	\$6.38
Expense Category Subtotal :	\$33,490.11

Adjustment

Voluntary Reduction - October Expenses	(\$3,489.76)
Total	\$30,000.35

DELOITTE & TOUCHE LLP
Timothy Gillam

1 555 Mission Street
San Francisco, CA 94105-0920
2 Telephone: 414.783.4122
3 Fax: 704.339.5276

4 *Independent Auditor and Advisor*

5 **UNITED STATES BANKRUPTCY COURT**
6 **NORTHERN DISTRICT OF CALIFORNIA**
SAN FRANCISCO DIVISION

7 **In re:**

8 **PG&E CORPORATION**

9 **- and -**

10 **PACIFIC GAS AND ELECTRIC**
11 **COMPANY,**

12 **Debtors.**

13 ☐ Affects PG&E Corporation
14 ☐ Affects Pacific Gas and Electric
Company
15 ☒ Affects both Debtors

16 **All papers shall be filed in the Lead Case,*
17 *No. 19-30088 (DM).*

Bankruptcy Case No.19-30088 (DM)

Chapter 11

(Lead Case)

(Jointly Administered)

**FOURTH INTERIM AND FINAL FEE
APPLICATION OF DELOITTE & TOUCHE
LLP FOR ALLOWANCE AND PAYMENT
OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD JANUARY 29, 2019
THROUGH JULY 1, 2020**

Date: TBD

Time: TBD

Place: United States Bankruptcy Court
Courtroom 17, 16th Floor
San Francisco, CA 94102

Objection Deadline: September __, 2020 at 4:00
p.m. (Pacific Time)

22
23 Deloitte & Touche LLP (“**Deloitte & Touche**” or the “**Applicant**”), independent auditor and
24 advisor to PG&E Corporation, and Pacific Gas and Electric Company, the debtors-in-possession
25 herein (the “**Debtors**”), in the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”), hereby
26 submits its fourth interim fee application (the “**Fee Application**”), pursuant to sections 330(a) and
27 331 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 2016 of the Federal
28 Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for the interim allowance of
compensation for professional services performed by Deloitte & Touche for allowance and payment

1 of compensation for professional services rendered and for reimbursement of actual and necessary
2 expenses incurred for the period commencing February 1, 2020 through and including July 1, 2020
3 (the “**Fourth Interim Period**”) and final approval of its fees and expenses for the period
4 commencing January 29, 2019 through July 1, 2020 (the “**Final Application Period**”).

5 This fourth interim and final fee application (the “**Fee Application**”) has been prepared in
6 accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules for the
7 Northern District of California (the “**Local Rules**”), the *Order Pursuant to 11 U.S.C. §§ 331 and*
8 *105(a) and Fed. R. Bankr. P. 2016 for Authority to Establish Procedures for Interim Compensation*
9 *and Reimbursement of Expenses of Professional* dated February 27, 2019 [Docket No. 701] (the
10 “**Interim Compensation Procedures Order**”), the *Guidelines for Compensation and Expense*
11 *Reimbursement of Professionals and Trustees for the Northern District of California*, dated February
12 19, 2014 (the “**Local Guidelines**”), the U.S. Trustee Guidelines for Reviewing Applications for
13 Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, effective January 30,
14 1996 (the “**U.S. Trustee Guidelines**,” and together with the Local Guidelines, the “**Fee**
15 **Guidelines**”), and the *Fee Examiner Protocol for Chapter 11 Cases of PG&E Corporation and*
16 *Pacific Gas and Electric Company* [Docket No.4473-1] (the “**Fee Protocol**”).

17 **JURISDICTION**

18 This Court has jurisdiction to consider this matter pursuant to 28 U.S. C. §§ 157 and 1334.
19 This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court
20 pursuant to 28 U.S.C. §§ 1408 and 1409.

21 **BACKGROUND**

22 On January 29, 2019 (the “**Petition Date**”), the Debtors commenced with the Court
23 voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their
24 businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and
25 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in either of the Chapter
26 11 Cases. The Debtors’ Chapter 11 Cases are being jointly administered for procedural purposes
27 only pursuant to Bankruptcy Rule 1015(b).
28

1 On February 27, 2019, the Court entered the Interim Compensation Procedure Order, which
2 generally sets forth the procedures for interim compensation and expense reimbursement for retained
3 professionals.

4 On February 12, 2019, the United States Trustee (the “U.S. Trustee”) appointed an Official
5 Committee of Unsecured Creditors. On February 15, 2019, the U.S. Trustee appointed an Official
6 Committee of Tort Claimants.

7 Additional information regarding the circumstances leading to the commencement of the
8 Chapter 11 Cases and information regarding the Debtors’ businesses and capital structure is set forth
9 in the *Amended Declaration of Jason P. Wells in Support of the First Day Motions and Related*
10 *Relief* [Docket No. 263].

11 **RETENTION OF DELOITTE & TOUCHE**

12 On May 22, 2019, the Debtors filed the *Application Pursuant to 11 U.S.C. §§ 327 and 328*
13 *for an Order Authorizing Employment and Retention of Deloitte & Touche LLP as Independent*
14 *Auditor and Advisor to the Debtors Nunc Prp Tunc to the Petition Date* [Docket No. 2197] (the
15 “Retention Application”).

16 On July 24, 2019, the Court entered an order approving the Retention Application [Docket
17 No. 3190] (the “Retention Order”). A copy of the Retention Order is annexed hereto as Exhibit A.

18 **RELIEF REQUESTED**

19 By this Fee Application, Deloitte & Touche respectfully requests compensation of its fees
20 incurred in the amount of \$2,614,927.50 for the Fourth Interim Period, and compensation of 100%
21 of its fees incurred in the amount of \$7,880,663.00, together with reimbursement of its reasonable
22 and necessary expenses incurred in the amount of \$30,000.35 on a final basis, for the Final
23 Application Period. Deloitte & Touche has been subject to a 20% holdback imposed by the Court
24 on the allowance of fees. The aggregate amount of the Applicant’s holdback during the Final
25 Application Period is \$1,576,132.60. Deloitte & Touche respectfully requests the Court allow the
26 payment to Deloitte & Touche of this holdback amount on a final basis. Deloitte & Touche submits
27 this Fee Application in accordance with the Interim Compensation Procedures Order and the
28 Retention Order. All services for which Deloitte & Touche requests compensation were performed

1 for the Debtors. Deloitte & Touche has taken a voluntary reduction in the amount of \$79,385.00 for
2 the 2018 NDT Audit Services category related to the entirety of the work performed in this category
3 beginning January 29, 2019. The amount of voluntary reduction represents the portion of
4 cumulative billings included in previous bankruptcy fee statements in excess of the authorized fee
5 amount (\$63,000.00) as approved by the Audit Committees of the Board of Directors of PG&E
6 Corporation and Pacific Gas & Electric Company.

7 **BASIS FOR RELIEF**

8 This is the fourth interim and final fee application filed by Deloitte & Touche in these
9 Chapter 11 Cases. In connection with the professional services rendered, by this Fee Application,
10 Deloitte & Touche seeks compensation in the amount of \$7,880,663.00 of which \$2,614,927.50 was
11 incurred during the Fourth Interim Period. The Applicant maintains computerized records of the
12 time expended in the rendering of the professional services required by the Debtors. These records
13 are maintained in the ordinary course of the Applicant's business. A detailed statement of hours
14 spent rendering professional services to the Debtors in support of Deloitte & Touche's request for
15 compensation for fees incurred during the Fourth Interim Period is annexed hereto as Exhibit B. A
16 detail statement of hours spent rendering professional services to the Debtors in support of Deloitte
17 & Touche's request for compensation for fees incurred during the Final Application Period were
18 included in prior fee applications. Exhibit B: (i) identifies the professionals and paraprofessionals
19 that rendered services in each project category; and (ii) describes each service such professional or
20 paraprofessional performed.

21 Deloitte & Touche also maintains computerized records of all expenses incurred in
22 connection with the performance of professional services. By this Fee Application, Deloitte &
23 Touche also seeks expense reimbursement of \$30,000.35 incurred by Deloitte & Touche during the
24 Final Application Period. A summary of actual and necessary expenses incurred by Deloitte &
25 Touche during the Application Period were included in prior fee applications.

26 No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or
27 unrelated person or persons for the sharing of compensation received or to be received for
28 professional services rendered in or in connection with these cases.

1 **DESCRIPTION OF SERVICES RENDERED**

2 Deloitte & Touche provides below an overview of the services it rendered as independent
3 auditor and advisor to the Debtors during the Fourth Interim Period. Detailed descriptions of these
4 services, the amount of fees incurred, and the amount of hours spent providing services throughout
5 this period are also provided in the annexed Exhibit B.

6 *A. Fourth Interim Period*

7 **2019 Audit Services:**

8 **Hours 3,380.5, Amount \$798,643.00**

- 9 • Deloitte & Touche performed audit procedures in connection with the audit of the financial
10 statements of PG&E Corporation and Pacific Gas and Electric Company for the period ended
11 December 31, 2019. Such procedures included performing risk assessment procedures,
12 performing substantive audit testing procedures, performing accounting research in
13 connection with recent transactions, and engaging in discussions with management to
14 understand the design, implementation and operating effectiveness of internal controls.

15 **2020 AB 1054 Wildfire Fund:**

16 **Hours 156.0 Amount \$92,580.00**

- 17 • Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire
18 Fund legislation, including performing accounting research, engaging in discussions with
19 management to understand their interpretation of the legislation, and performing procedures
20 to test the modeling methodology and business assumptions used to estimate the expected
21 life of the Wildfire Fund.

22 **2020 Audit Services:**

23 **Hours 3,076.4, Amount \$749,168.00**

- 24 • Deloitte & Touche performed audit procedures in connection with the audit of the financial
25 statements of PG&E Corporation and Pacific Gas and Electric Company for the period ended
26 December 31, 2020. Such procedures included performing risk assessment procedures,
27 performing accounting research in connection with recent transactions, and engaging in
28 discussions with management to understand the design, implementation and operating
effectiveness of internal controls.

- Deloitte & Touche also performed quarterly review procedures in connection with the review of the quarterly financial statements of PG&E Corporation and Pacific Gas and Electric Company for the period ended March 31, 2020.

2020 California Wildfires:

Hours 76.7, Amount \$47,370.00

- Deloitte & Touche reviewed disclosures related to wildfires, performed accounting research related to the accounting for the wildfire liability and related disclosure requirements, and engaged in discussions with PG&E management and Debtors' external legal counsel regarding the status of settlements discussions and ongoing wildfire investigations.

2020 Post Bankruptcy Matters:

Hours 483.1 Amount \$323,763.00

- Deloitte & Touche performed accounting research related to accounting and disclosure requirements as a result of the Debtors' bankruptcy filing, including accounting for debtor in possession debt issuance costs, tax treatment of bankruptcy-related costs and impacts upon emergence from bankruptcy, and appropriate classification of transactions as reorganization items and/or liabilities subject to compromise.
- Applicant reviewed disclosures and press releases related to bankruptcy filing, engaged in discussions with management regarding the accounting treatment of items related to the Debtors' bankruptcy filing.
- Applicant performed inquiries with management as well as performed audit procedures to test the design, implementation and operating effectiveness of internal controls over financial reporting.

2020 Registration Statement and Financing Reviews:

Hours 303.7 Amount \$162,455.00

- Deloitte & Touche performed inquiries with management and internal counsel in relation to the reissuance of our audit opinion for the year ended December 31, 2019 as part of the Debtors' filing of various registration statements and amendments thereto.
- Deloitte & Touche performed due diligence procedures on the Debtors' annual report for the year ended December 31, 2019, quarterly report for the period ended March 31, 2020, 8-K

1 filings, and prospectus and related supplements to agree dollar amounts, validate arithmetic
2 accuracy, and provide comfort to the Debtors' underwriters in connection with the Debtors'
3 debt and equity financing transactions.

4 **2020 Regulatory Accounting:**

5 **Hours 8.0, Amount \$4,530.00**

- 6 • Deloitte & Touche performed risk assessment procedures and participated in discussions
7 with management to understand the impact of recent regulatory decisions and planned
8 regulatory applications on the Debtors' wildfire-related regulatory assets.

9 **2020 Wildfire Fund:**

10 **Hours 9.5, Amount \$5,445.00**

- 11 • Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire
12 Fund legislation, including performing accounting research, engaging in discussions with
13 management to understand their interpretation of the legislation, and performing procedures
14 to test the modeling methodology and business assumptions used to estimate the expected
15 life of the Wildfire Fund.

16 **AB 1054 Wildfire Fund:**

17 **Hours 51.0, Amount \$32,070.00**

- 18 • Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire
19 Fund legislation, including performing accounting research, engaging in discussions with
20 management to understand their interpretation of the legislation, and performing procedures
21 to test the modeling methodology and business assumptions used to estimate the expected
22 life of the Wildfire Fund.

23 **Accounting Consultations:**

24 **Hours 13.2, Amount \$9,462.00**

- 25 • Deloitte & Touche drafted and reviewed the audit matters to be included within the audit
26 report for PG&E Corporation for the period ended December 31, 2019.
27
28

1 **California Wildfires:**

2 **Hours 112.5 Amount \$69,600.00**

- 3
- 4 • Deloitte & Touche reviewed disclosures related to wildfires, performed accounting research
 - 5 related to the accounting for the wildfire liability and related disclosure requirements, and
 - 6 engaged in discussions with PG&E management and Debtors' external legal counsel
 - 7 regarding the status of settlements discussions and ongoing wildfire investigations.

7 **Lease Accounting Services:**

8 **Hours 11.5, Amount \$3,567.50**

- 9
- 10 • Deloitte & Touche performed audit procedures on the adoption of ASC 842 as well as
 - 11 participated in discussions with management regarding price risk management of cost of
 - 12 electricity and gas contracts and the impact of ASC 842 on these contracts.

12 **Post-Bankruptcy Matters:**

13 **Hours 293.0, Amount \$144,780.00**

- 14
- 15 • Deloitte & Touche performed accounting research related to accounting and disclosure
 - 16 requirements as a result of the Debtors bankruptcy filing, including accounting for debtor in
 - 17 possession debt issuance costs, tax treatment of bankruptcy-related costs and impacts upon
 - 18 emergence from bankruptcy, and appropriate classification of transactions as reorganization
 - 19 items and/or liabilities subject to compromise.
 - 20 • Applicant reviewed disclosures and press releases related to bankruptcy filing, engaged in
 - 21 discussions with management regarding the accounting treatment of items related to the
 - 22 Debtors bankruptcy filing.
 - 23 • Applicant performed inquiries with management as well as performed audit procedures to
 - 24 test the design, implementation and operating effectiveness of internal controls over financial
 - 25 reporting.

24 **Preparation of Fee Applications:**

25 **Hours 331.3, Amount \$80,784.00**

- 26
- 27 • During the Fourth Interim Period, Deloitte & Touche analyzed the time charged by both
 - 28 professional level and category in preparation of its fee applications, in accordance with the
 - Interim Compensation Procedures Order.

1 **Registration Statement and Financing Reviews:**

2 **Hours 24.0, Amount \$9,640.00**

- 3
- 4 • Deloitte & Touche performed inquiries with management and internal counsel in relation to
 - 5 the reissuance of our audit opinion for the year ended December 31, 2019 as part of the
 - 6 Debtors' filing of various registration statements and amendments thereto.
 - 7 • Deloitte & Touche performed due diligence procedures on the Debtors' annual report for the
 - 8 year ended December 31, 2019, quarterly report for the period ended March 31, 2020, 8-K
 - 9 filings, and prospectus and related supplements to agree dollar amounts, validate arithmetic
 - 10 accuracy, and provide comfort to the Debtors' underwriters in connection with the Debtors'
 - 11 debt and equity financing transactions.

11 **Regulatory Accounting:**

12 **Hours 169.0, Amount \$81,070.00**

- 13
- 14 • Deloitte & Touche performed risk assessment procedures, performed substantive audit
 - 15 testing procedures, performed accounting research in connection with recent transactions,
 - 16 and participated in discussions with management to understand the design and
 - 17 implementation of internal controls.

17 *B. Final Compensation Period*

18 Deloitte & Touche provides below an overview of the services it rendered as independent auditor

19 and advisor to the Debtors during the Final Application Period. Detailed descriptions of these

20 services, the amount of fees incurred, and the amount of hours spent providing services throughout

21 the Final Application Period were provided in prior fee applications.

22 **2018 Nuclear Decommissioning Trust ("NDT") Audit Services:**

23 **Hours 621.2, Amount \$142,385.00**

- 24
- 25 • Deloitte & Touche performed audit procedures in connection with the audit of the
 - 26 financial statements of the nuclear decommissioning trusts for the period ended
 - 27 December 31, 2018, including executing the audit plan and concluding on the audit.
 - 28

1 **2019 Audit Services:**

2 **Hours 18,445.2, Amount \$4,205,069.00**

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- Deloitte & Touche & Touche performed audit procedures in connection with the audit of the financial statements of PG&E Corporation and Pacific Gas and Electric Company for the period ended December 31, 2019. Such procedures included performing risk assessment procedures, performing substantive audit testing procedures, performing accounting research in connection with recent transactions, and engaging in discussions with management to understand the design, implementation and operating effectiveness of internal controls.
 - Deloitte & Touche also performed quarterly review procedures in connection with the review of the quarterly financial statements of PG&E Corporation and Pacific Gas and Electric Company for the periods ended March 31, 2019, June 30, 2019, and September 30, 2019.

14 **2020 AB 1054 Wildfire Fund:**

15 **Hours 156.0, Amount \$92,580.00**

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- Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire Fund legislation, including performing accounting research, engaging in discussions with management to understand their interpretation of the legislation, and performing procedures to test the modeling methodology and business assumptions used to estimate the expected life of the Wildfire Fund.

21 **2020 Audit Services:**

22 **Hours 3,104.9 Amount \$755,938.00**

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- Deloitte & Touche performed audit procedures in connection with the audit of the financial statements of PG&E Corporation and Pacific Gas and Electric Company for the period ended December 31, 2019. Such procedures included performing risk assessment procedures, performing substantive audit testing procedures, performing accounting research in connection with recent transactions, and engaging in discussions with management to understand the design, implementation and operating effectiveness of internal controls.

- Deloitte & Touche also performed quarterly review procedures in connection with the review of the quarterly financial statements of PG&E Corporation and Pacific Gas and Electric Company for the period ended March 31, 2020.

2020 California Wildfires:

Hours 76.7, Amount \$47,370.00

- Deloitte & Touche reviewed disclosures related to wildfires, performed accounting research related to the accounting for the wildfire liability and related disclosure requirements, and engaged in discussions with PG&E management and Debtors' external legal counsel regarding the status of settlements discussions and ongoing wildfire investigations.

2020 Post-Bankruptcy Matters:

Hours 483.1, Amount \$323,763.00

- Deloitte & Touche performed accounting research related to accounting and disclosure requirements as a result of the Debtors' bankruptcy filing, including accounting for debtor in possession debt issuance costs, tax treatment of bankruptcy-related costs and impacts upon emergence from bankruptcy, and appropriate classification of transactions as reorganization items and/or liabilities subject to compromise.
- Applicant reviewed disclosures and press releases related to bankruptcy filing, engaged in discussions with management regarding the accounting treatment of items related to the Debtors' bankruptcy filing.
- Applicant performed inquiries with management as well as performed audit procedures to test the design, implementation and operating effectiveness of internal controls over financial reporting.

2020 Registration Statement and Financing Reviews:

Hours 303.7, Amount \$162,455.00

- Deloitte & Touche performed inquiries with management and internal counsel in relation to the reissuance of our audit opinion for the year ended December 31, 2019 as part of the Debtors' filing of various registration statements and amendments thereto.

- Deloitte & Touche performed due diligence procedures on the Debtors' annual report for the year ended December 31, 2019, quarterly report for the period ended March 31, 2020, 8-K filings, and prospectus and related supplements to agree dollar amounts, validate arithmetic accuracy, and provide comfort to the Debtors' underwriters in connection with the Debtors' debt and equity financing transactions.

2020 Regulatory Accounting:

Hours 8.0, Amount \$4,530.00

- Deloitte & Touche performed risk assessment procedures and participated in discussions with management to understand the impact of recent regulatory decisions and planned regulatory applications on the Debtors' wildfire-related regulatory assets.

- **2020 Wildfire Fund:**

Hours 9.5, Amount \$5,445.00

- Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire Fund legislation, including performing accounting research, engaging in discussions with management to understand their interpretation of the legislation, and performing procedures to test the modeling methodology and business assumptions used to estimate the expected life of the Wildfire Fund.

AB 1054 Wildfire Fund:

Hours 354.3, Amount \$226,556.00

- Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire Fund legislation, including performing accounting research, engaging in discussions with management to understand their interpretation of the legislation, and performing procedures to test the modeling methodology and business assumptions used to estimate the expected life of the Wildfire Fund.

Accounting Consultations:

Hours 123.1, Amount \$76,557.00

- Deloitte & Touche drafted and reviewed the audit matters to be included within the audit report for PG&E Corporation for the period ended December 31, 2019.

1 **California Wildfires:**

2 **Hours 905.4, Amount \$557,705.00**

- 3
- 4 • Deloitte & Touche reviewed disclosures related to wildfires, performed accounting
 - 5 research related to the accounting for the wildfire liability and related disclosure
 - 6 requirements, and engaged in discussions with PG&E management and Debtors' external
 - 7 legal counsel regarding the status of settlements discussions and ongoing wildfire
 - 8 investigations.

8 **Lease Accounting Services:**

9 **Hours 71.8, Amount \$19,977.00**

- 10
- 11 • Deloitte & Touche performed audit procedures on the adoption of ASC 842 as well as
 - 12 participated in discussions with management regarding price risk management of cost of
 - 13 electricity and gas contracts and the impact of ASC 842 on these contracts.

13 **New Accounting Standards:**

14 **Hours 161.8, Amount \$64,455.00**

- 15
- 16 • Deloitte & Touche performed accounting research related to the implementation of the
 - 17 new lease accounting standard, engaged in discussions with management regarding the
 - 18 internal controls related to leases and tested the design, implementation and operating
 - 19 effectiveness of internal controls related to accounting for leases under the new standard.
 - 20 • Deloitte & Touche performed accounting research related to the implementation of the
 - 21 new current expected credit loss standard and engaged in discussions with management's
 - 22 analysis and methodology in evaluating the impact on the financial statements.

22 **Non-Working Travel:**

23 **Hours 16.0, Amount \$5,495.00**

- 24
- 25 • Deloitte & Touche engagement team members incurred non-working travel time due to
 - 26 necessary travel for employees from Atlanta, Houston, Newark and Phoenix to San
 - 27 Francisco. Non-working travel time is billed at 50% of professionals' hourly rate.
 - 28

1 **Other Audit-Related Services:**

2 **Hours 97.6, Amount \$29,122.00**

- 3
- 4 • Deloitte & Touche performed PowerPlan system implementation procedures and
5 engaged in discussions with PG&E management regarding the scope of implementation
6 procedures to be performed, the identification of internal controls related to system
7 implementation, and results of testing procedures related to the automated calculation.

7 **Other Outside of Engagement Scope:**

8 **Hours 20.4, Amount \$11,307.00**

- 9
- 10 • Deloitte & Touche coordinated workpaper review by the Debtors' regulators (Office of
11 Ratepayer Advocates) and engaged in discussions with PG&E management related to
12 data analytic procedures for testing accounts payable.

12 **Post-Bankruptcy Matters:**

13 **Hours 1,230.0, Amount \$671,043.00**

- 14
- 15 • Deloitte & Touche performed accounting research related to accounting and disclosure
16 requirements as a result of the Debtors bankruptcy filing, including accounting for debtor
17 in possession debt issuance costs, tax treatment of bankruptcy-related costs and impacts
18 upon emergence from bankruptcy, and appropriate classification of transactions as
19 reorganization items and/or liabilities subject to compromise.
 - 20 • Applicant reviewed disclosures and press releases related to bankruptcy filing, engaged
21 in discussions with management regarding the accounting treatment of items related to
22 the Debtors bankruptcy filing.
 - 23 • Applicant performed inquiries with management as well as performed audit procedures
24 to test the design, implementation and operating effectiveness of internal controls over
25 financial reporting.

24 **Preparation of Fee Applications:**

25 **Hours 950.0, Amount \$220,580.00**

- 26
- 27 • During the Final Application Period, Deloitte & Touche analyzed the time charged by both
28 professional level and category in preparation of its fee applications, in accordance with the
Interim Compensation Procedures Order.

1 **Registration Statement and Financing Reviews:**

2 **Hours 24.0, Amount \$9,640.00**

- 3
- 4 • Deloitte & Touche performed inquiries with management and internal counsel in relation to
 - 5 the reissuance of our audit opinion for the year ended December 31, 2019 as part of the
 - 6 Debtors' filing of various registration statements and amendments thereto.
 - 7 • Deloitte & Touche performed due diligence procedures on the Debtors' annual report for the
 - 8 year ended December 31, 2019, quarterly report for the period ended March 31, 2020, 8-K
 - 9 filings, and prospectus and related supplements to agree dollar amounts, validate arithmetic
 - 10 accuracy, and provide comfort to the Debtors' underwriters in connection with the Debtors'
 - 11 debt and equity financing transactions

11 **Regulatory Accounting:**

12 **Hours 680.5, Amount \$328,076.00**

- 13
- 14 • Deloitte & Touche performed risk assessment procedures, performed substantive audit
 - 15 testing procedures, performed accounting research in connection with recent transactions,
 - 16 and participated in discussions with management to understand the design and
 - 17 implementation of internal controls.

18 **ALLOWANCE OF COMPENSATION AND**

19 **ACTUAL AND NECESSARY EXPENSES**

20 Because of the benefits realized by the Debtors, the nature of services provided, the amount

21 of work done, the time consumed and the skill required, Deloitte & Touche requests that it be

22 allowed, on a final basis, compensation for the professional services rendered during the Application

23 Period in the sum of \$7,880,663.00.

24 During the Final Application Period, allowance of compensation in the amount requested

25 result in a blended hourly rate for professionals of approximately \$285.89.

26 Deloitte & Touche respectfully submits that the professional services rendered by Deloitte &

27 Touche on behalf of the Debtors during the Final Application Period were reasonable, necessary and

28 appropriate to the administration of these Chapter 11 Cases and related matters.

As set forth in Exhibit C annexed hereto, Deloitte & Touche has disbursed, and requests reimbursement for, a total of \$30,000.35 in expenses in providing professional services during the

1 Final Application Period, which represents actual, necessary expenses in the rendition of
2 professional services in these Chapter 11 Cases.

3 **DELOITTE & TOUCHE'S REQUESTED FEES SHOULD BE ALLOWED**
4 **BY THIS COURT**

5 Section 330 provides that a court may award a professional employed under section 327 of
6 the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and
7 reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the
8 criteria for the award of compensation and reimbursement:

9 In determining the amount of reasonable compensation to be awarded . . . the court
10 shall consider the nature, the extent, and the value of such services, taking into
account all relevant factors, including –

- 11 (a) the time spent on such services; the rates charged for such services;
- 12 (b) whether the services were necessary to the administration of, or beneficial at
13 the time at which the service was rendered toward the completion of, a case
under this title;
- 14 (c) whether the services were performed within a reasonable amount of time
commensurate with the complexity, importance, and nature of the problem,
15 issue, or task addressed;
- 16 (d) with respect to a professional person, whether the person is board certified or
otherwise has demonstrated skill and experience in the bankruptcy field; and
- 17 (e) whether the compensation is reasonable based on the customary compensation
charged by comparably skilled practitioners in cases other than cases under
18 this title.

19 11 U.S.C. § 330(a)(3).

20 In the instant case, Deloitte & Touche respectfully submits that the services for which it
21 seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors
22 and were performed economically, effectively, and efficiently. Deloitte & Touche further submits
23 that the compensation requested herein is reasonable in light of the nature, extent, and value of such
24 services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the
25 Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of
26 these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value
27 of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy
28 Code. Accordingly, the approval of the compensation sought herein is warranted.

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CERTIFICATE OF COMPLIANCE AND WAIVER

The undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of rule 2016 of the Local Rules and that the Fee Application substantially complies with that Local Rule. To the extent that the Fee Application does not comply in all respects with the requirements of Local Rule 2016, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i) granting the allowance of compensation for professional services rendered to the Debtors by Deloitte & Touche in the amount of \$2,614,927.50 for the Fourth Interim Period; (ii) granting Applicant final allowance and approval of compensation for professional services rendered to the Debtors by Deloitte & Touche in the amount of \$7,880,663.00; (iii) granting the final allowance of reimbursement of \$30,000.35 for the actual and necessary costs and expenses incurred by Deloitte & Touche in these cases during the Final Application Period; (iv) authorizing and directing the Debtors to pay all of the compensation held back in connection with the monthly invoices in the amount of \$1,576,132.60; and (v) granting such other and relief as may be just and proper.

DATED: August 27, 2020

DELOITTE & TOUCHE LLP

By: /s/ Timothy Gillam

Timothy Gillam

Partner

555 Mission Street

San Francisco, California 94105-0920

Independent Auditor and Advisor to the Debtors

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